www.pwc.de

# User Guide

## PwC Customer & Investor Tax Transparency Compare Tool Version 1.0

pwc

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# 1 Welcome

## 1.1 About the PwC CITT Compare Tool

The PwC CITT Compare Tool (“Compare Tool”) is a web application which provides information from global sources regarding customer and investor tax transparency regimes. Included are several topics such as U.S. FATCA, UK FATCA and the OECD Common Reporting Standard (CRS).

Comparisons of various definitions, requirements and evaluations of country specific topics in various jurisdictions are the main functions of the PwC CITT Compare Tool. Thereby it becomes possible to recognize the individual country differences and evaluate these according to particular specifications.

## 1.2 Security

When using the PwC CITT Compare Tool, please ensure to keep log-on credentials and any personal information private. Passwords must be kept secure and should not be disclosed to anyone else or allow anyone else to use it to access the PwC CITT Compare Tool. It is kindly requested that users inform PwC immediately in the case of a lost password or know or suspect someone else may know or have access to it. New user credentials will be issued in such cases

## 1.3 Disclaimer

No PwC firm makes any representations or provides any warranties to users of the Compare Tool about:

- the availability or functionality of the PwC CITT Compare Tool or anything in it (as either may be unavailable or discontinued at any time)
- User access to the PwC CITT Compare Tool may be suspended or discontinued at any time immediately and without warning, regardless of whether the user complies with these terms.

To the maximum extent permitted by law, each PwC firm:

- excludes all implied warranties relating to the PwC CITT Compare Tool and its content
- accepts no responsibility or liability of any kind to the users in connection with their use of the PwC CITT Compare Tool or its content.

Without limiting the above:

The PwC CITT Compare Tool may link to websites provided by other parties. A PwC firm is not responsible for websites provided by others (including those provided by other PwC firms) and does not endorse or make any representations about them.

No professional relationship of any kind arises from a user's use of the PwC CITT Compare Tool.

## 1.4 Other Terms & Conditions for users of the Compare Tool

These terms apply to the user's use of PwC CITT Compare Tool. Each member firm in the PwC network (*PwC firm*) is a separate legal entity. For further details, please see www.pwc.com/structure.

These terms operate as a separate agreement between you as an individual user ("User") and each PwC firm that provides User with access to the PwC CITT Compare Tool. .

Please read these terms carefully. By using the system User agree to comply with them. User may not use or continue to use PwC CITT Compare Tool unless User comply with them. User can access these terms on PwC CITT Compare Tool at any time through the Terms of Use link.

### 1. Changes

These terms were last changed on the date set out at the top of this page. These terms may be changed at any time by an updated version being published on PwC CITT Compare Tool. User can access the latest version of these terms at any time through the Terms of use link. If User continue to use PwC CITT Compare Tool after a change is made, User's continued use confirms acceptance of the change.

## 2. *The user's conduct on the system*

When using any part of PwC CITT Compare Tool, User must comply with these terms and with all applicable laws and regulations and User must not:

(a) Provide user names and passwords to any unauthorized user

(b) Except to the extent permitted by law, copy, modify, work around, by-pass, reverse engineer or otherwise change the PwC CITT Compare Tool or its underlying data, systems or software, or attempt to do so.

In case of non-compliance with the terms above, the right to use the PwC CITT Compare Tool may be terminated with immediate effect.

## 3. *Monitoring*

A PwC firm which provides User with access to the PwC CITT Compare Tool may monitor User's use of the PwC CITT Compare Tool from time to time, but no PwC firm is obliged to do so. If a PwC firm monitors the User's use of the PwC CITT Compare Tool it will do so in accordance with applicable law (including engaging others to monitor on its behalf, where permitted).

## 4. *Passwords*

Passwords might be changed on a frequent basis; Authorized Users would be notified promptly of such change. The provision of certain information via the PwC CITT Compare Tool as outlined above does not constitute a professional service provided by the PwC firms granting access to the PwC CITT Compare Tool. Accordingly, to the maximum extent permitted by law, no PwC firm makes any representations or provides any warranties in connection with any community space or its content. Any use or reliance on any content of a community space is at the user's sole risk.

## 5. *Security*

User must:

- keep his/her password secure and not disclose it to anyone else or allow anyone else to use it in connection with the PwC CITT Compare Tool
- inform PwC immediately in the case of a lost password or knowledge or suspicion someone else may know or have access to it.

### 6. *Other terms*

If User does not comply with these terms and a PwC firm doesn't take action immediately, this doesn't mean that or any other PwC firm gives up its right to take action in the future.

# 2 *Introduction*

The Customer & Investor Tax Transparency Compare Tool provides relevant primary documentation, including the U.S. regulations, annexes maintained by the OECD, and EU Directives as well as local regulation and guidance. The CITT Compare Tool enables the user to obtain standardized overviews and reports, the criteria of which are fixed and predetermined. It further includes the option to Create Your Own Report which can be saved to the user's profile, giving users the freedom to tailor their searches based on individual needs.
Based on a 2-step alert process, the user is made aware of regulatory changes in an efficient manner and is notified when the Compare Tool is updated to reflect these changes. This should act as a reminder for users to run new searches or re-run saved searches as well as to inform stakeholders of impacts to their institutions.
In order for these changes to take effect it may be necessary to refresh the tool by pressing CNTL+ F5 button on the keyboard in order to clear the browser's cache.

The Compare Tool consists four types of reports.

- The Executive Report provides the user with an overview of the regulatory and operational environment in each jurisdiction with regard to Customer & Investor Tax Transparency. Therefore, these could act as internal status updates, a tool for onboarding team members or communication to steering committees. It conveniently summarizes scope and enactment of current legislation and implementation timeframes in one document.

- The Status Overview provides a graphic representation of each country's CITT status as well as details on the status of implementation of FATCA, UK FATCA and CRS in the selected jurisdictions, including links to the IGA, IGA Model type, IGA signature date, status of local legislation and guidance, and list of countries with which the jurisdiction has CRS agreements in place. Country specific Status Overviews are available by clicking on individual countries from the list below the maps.

- The Reporting Overview provides a graphic representation of each country's CITT reporting status as well as details on the reporting requirements of FATCA, UK FATCA and CRS in the selected jurisdictions including links to the information related to reporting from the IGA, local legislation and guidance. Within the Reporting Overview the

user has the option to generate reporting timelines which can be retrieved graphically in a timeline, or in table format.

- The Create Your Own Report feature allows users to build a personalized report from the user's selection of criteria from any of the available information within the tool. Accordingly, the user is free to generate tailored reports fitting any specific requirements. These reports be saved as personal settings and re-run in the future e.g. as new information becomes available from jurisdictions. Users may choose specific criteria which are conveniently sorted by topic. Therefore users are able to compare the selected countries to the Base Country within each single criterion.

# 3 Getting Started

In order to get started please log-in to the PwC CITT Compare Tool. To do so, start by going to: www.citt.pwc.de.

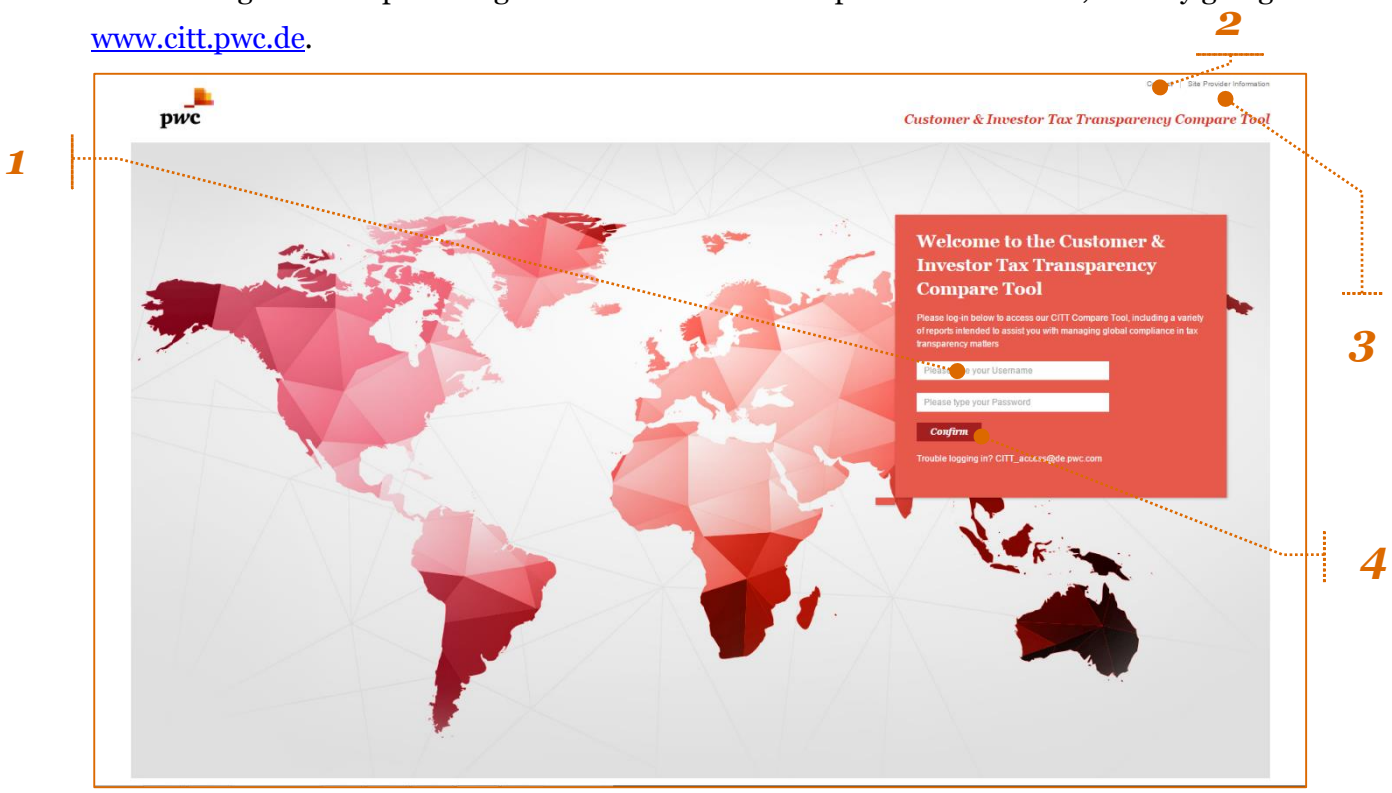

1
2
3
4
pwc
Customer & Investor Tax Transparency Compare Tool
Welcome to the Customer & Investor Tax Transparency Compare Tool
Please log-in below to access our CITT Compare Tool, including a variety of reports intended to assist you with managing global compliance in tax transparency matters
Please type your Username
Please type your Password
Confirm
Trouble logging in? CITT_access@de.pwc.com

**Figure 1: Log-in Screen**

## 3.1 Log-in

Follow the instructions on the welcome page (see Figure 1) and enter a username and password. It is also necessary to check the box to confirm the user's agreement with the Disclaimer and Term & Conditions for use of the Compare Tool. Next, press Enter or click the Confirm button below.

## 3.2 Contact

The contact link on the right-hand side automatically creates a blank e-mail to the Compare Tool User Management team (CITT_Access@de.pwc.com) in the user's default e-mail client. Please use this link to communicate with Compare Tool User Management team if there are any difficulties with log-in.

## 3.3 Site Provider Information

By clicking on the Site Provider Information link, the user will be directed to the general site provider information and further Company information on the pwc.de website.

## 3.4 Confirm

By clicking on this button, the user will confirm the entered username and password, as well as the user's agreement with the Disclaimer and Term & Conditions and be directed to CITT Compare Tool Customer Area.

# 4 General Information

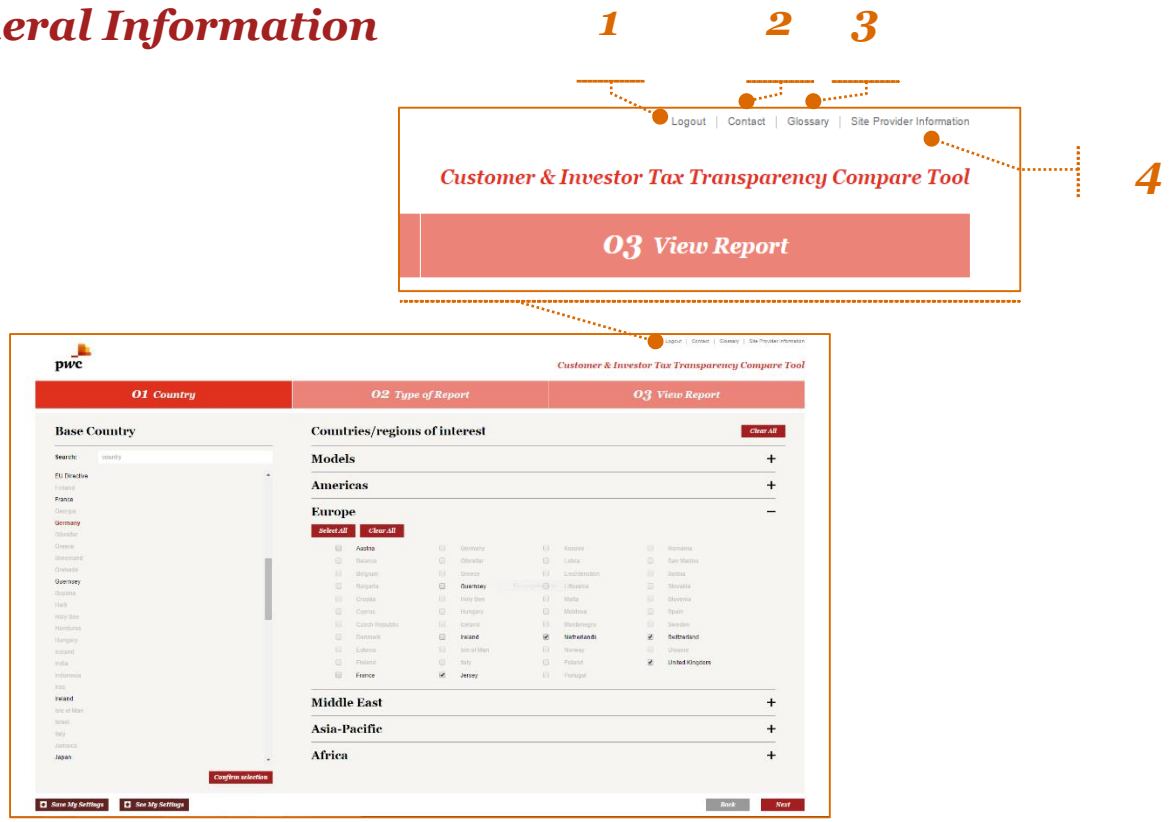



**Figure 2: PwC CITT Compare Tool Customer Area**

## 4.1 Information Toolbar

The Information Toolbar is the user's central hub to navigate to Contact, Site Provider Information, Glossary and User Guide. It is always accessible through the upper right corner of the web application.

### 4.1.1 Logout

By clicking on the Logout button, the user will exit the Compare Tool and will be required to log-in in order to access the content contained within the Compare Tool. Note that logging out does not delete the user's set preferences which were saved to the user's profile. Further, the Compare Tool will reflect the selections made prior to logging out for the user's next log-in (e.g. selected countries and criteria). Therefore, if the user would like to start "fresh" at log-in, he/she should click the "Clear All" selections in the country selection area and the Create Your Own Report area.

### 4.1.2 Contact

The contact link on the left-hand side automatically creates a blank e-mail to CITT Feedback (CITT_Tool_Feedback@de.pwc.com) in the user's default e-mail client. This e-mail address is

intended to collect information from users on the functionality and content of the Compare Tool and is different from the User Management contact address.

### 4.1.3 Glossary

By clicking on this link, the user will be directed to a glossary which gives short explanations of terms and phrases as well as definitions of various abbreviations.

### 4.1.4 Site Provider Information

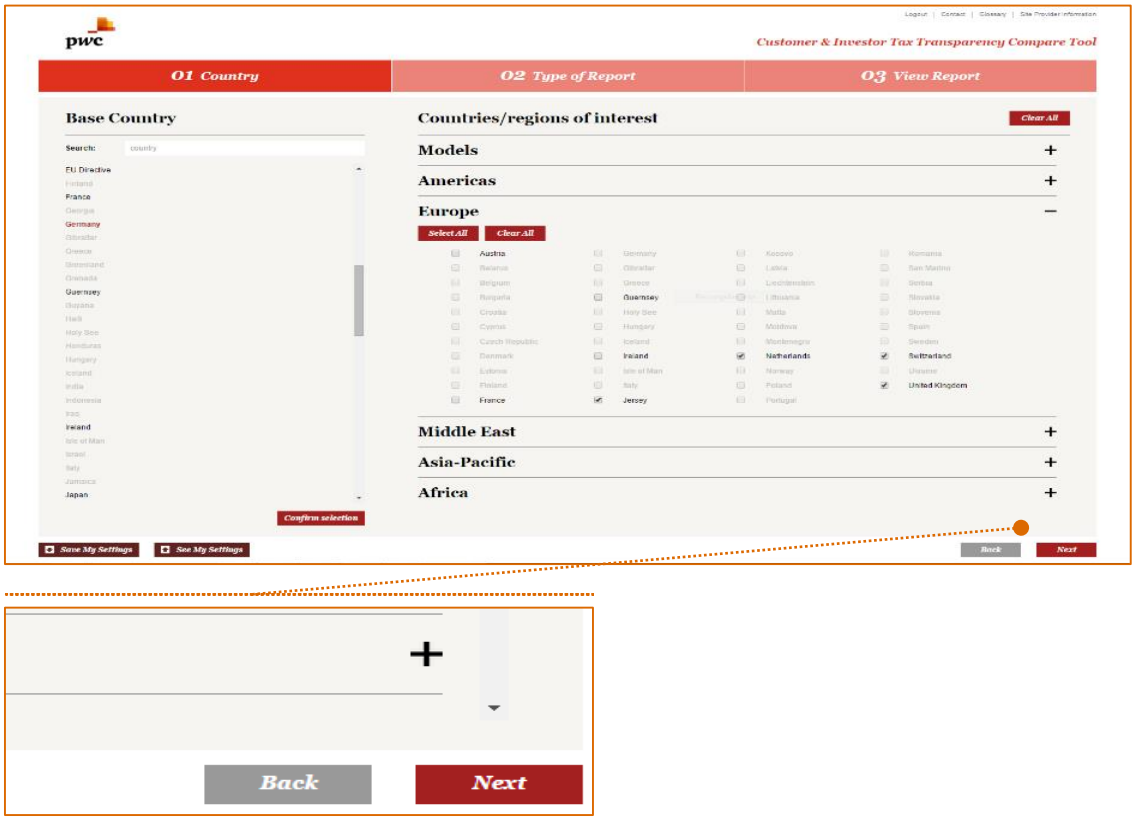
By clicking on the Site Provider Information link, the user will be directed to the general site provider information and further Company information on the pwc.de website.

### 4.1.5 User Guide

By clicking the User Guide link, the user will see a version of the User Guide in a pop-up window.

## 4.2 Close

In all pop-up windows, clicking the Close button closes the view and returns the user to the previous screen. It is not advisable to use the internet browser navigation buttons as this action may result in logging out of the Compare Tool.



## 4.3 Back / Next

The Back and Next buttons should be used to navigate the views. It is not advisable to use the browser navigation buttons as this action may result in leaving PwC CITT Compare Tool.

## 4.4 Create PDF®

Clicking this button automatically creates a PDF® file from the user's currently selected view. This Report will be saved as a PDF® file to the user's default download folder. Using Microsoft Windows®, the default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Please note that the PDF® reports include the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

## 4.5 Save / Load functionality

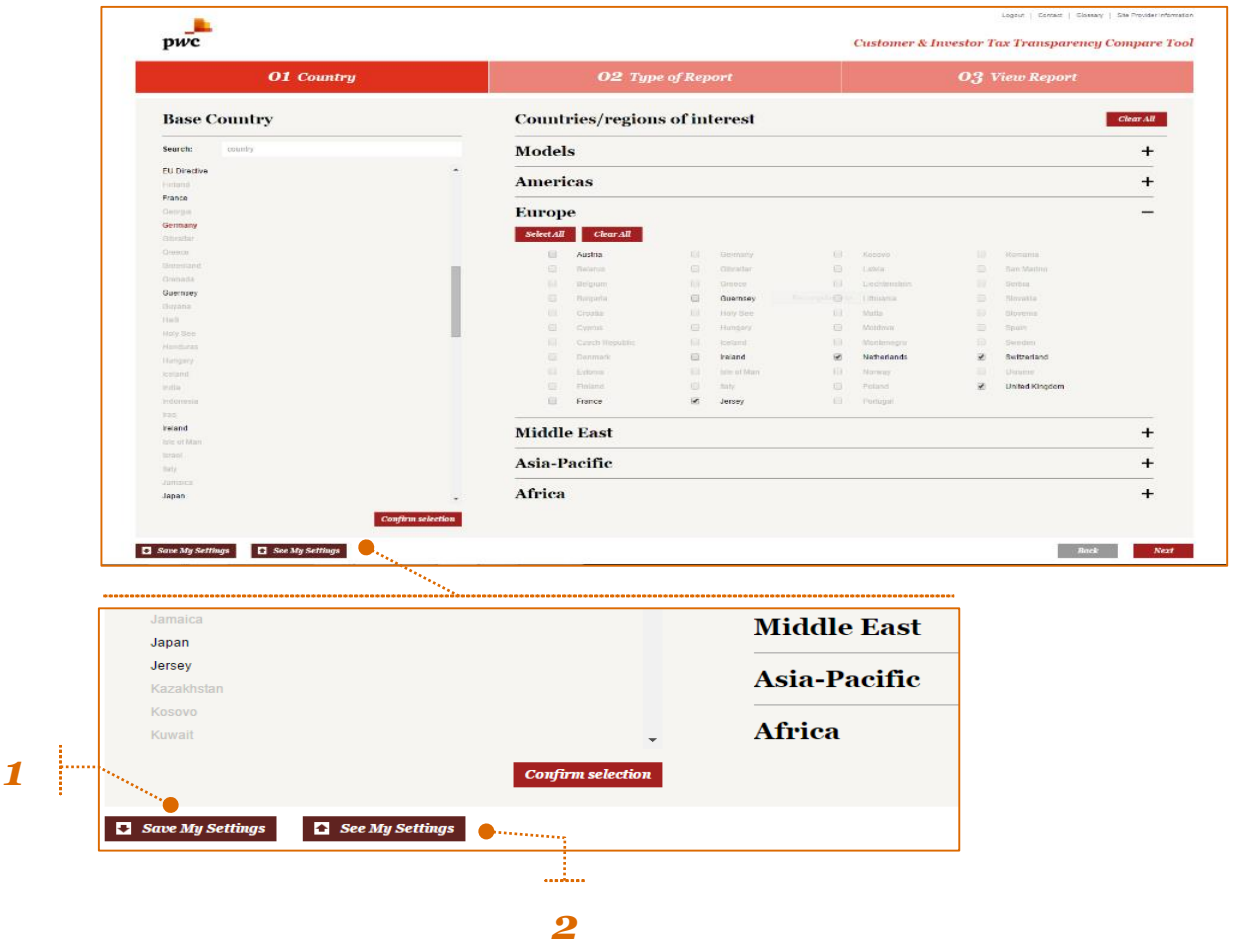



**Figure 3: Save / Load functionality in the PwC CITT Compare Tool Customer Area**

At any point in time it is possible to save current settings and preferences – together with the user's selection of countries - as a unique profile.

To save current selections to the profile, click the button Save My Settings.

To load saved selections from the profile, click the button See My Settings.

### 4.5.1 Save My Settings

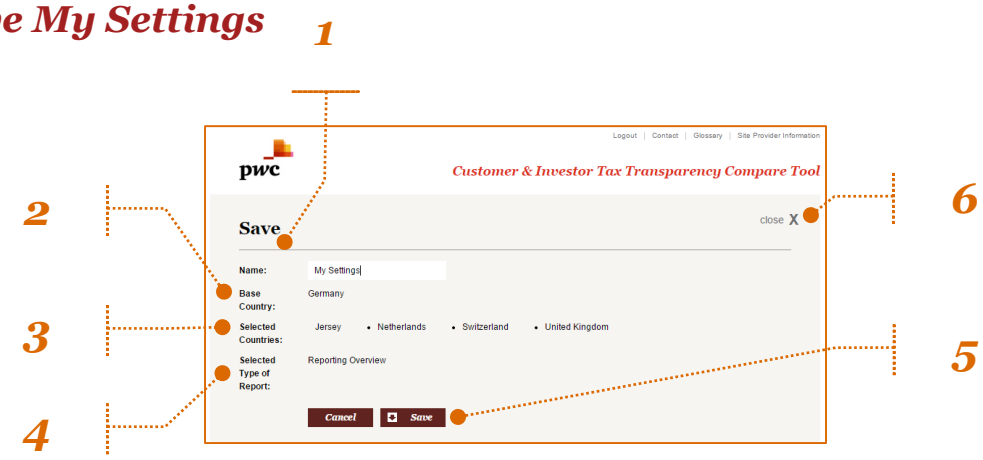



**Figure 4: Save My Settings Screen (selected example view)**

#### 4.5.1.1 Name

The user may name the saved report as desired. The selected profile as well as the settings linked to it will only be available on the particular user's profile and not seen by other users.

#### 4.5.1.2 Base Country

This field displays the Base Country selected and confirmed by the user.

#### 4.5.1.3 Selected Countries

This field displays the countries which the user selected as reference countries in the 01 Countries area of the in the Compare Tool.

#### 4.5.1.4 Selected Type of Report

The type of report/overview that the user previously selected is displayed. In the event the user has not yet selected any type of report, this field will display the Status Overview as the current report.

#### 4.5.1.5 Save / Cancel

By clicking the Save button the user's current status will be saved to the user profile. Save can only be clicked after a name has been given to the report. Clicking the Cancel button closes this view and returns the user to the previous screen.

#### 4.5.1.6 Close

Clicking the Close button closes this view and returns the user to the previous screen.

## 4.5.2 See My Settings

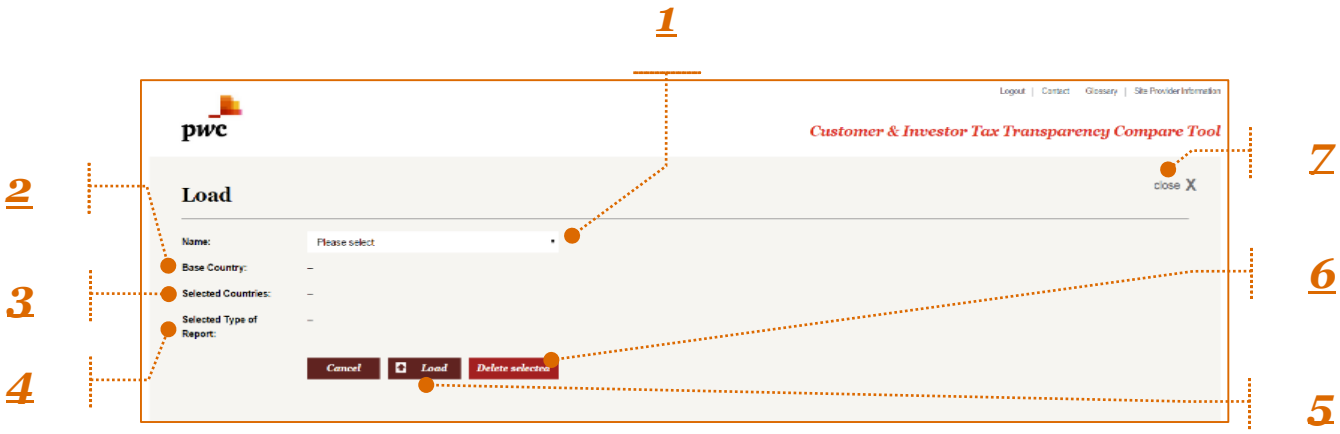



**Figure 5: See My Settings Screen (blank)**

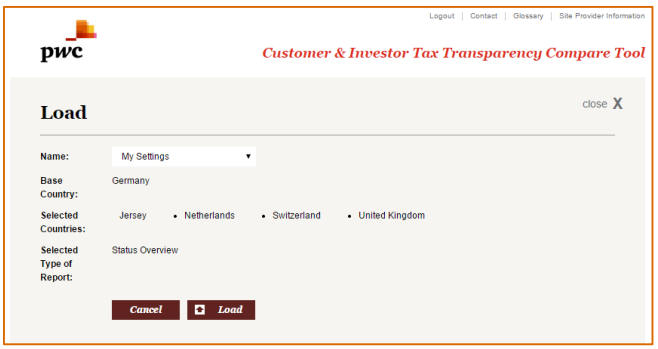



**Figure 6: See My Settings Screen (selected example view)**

### 4.5.2.1 Name

By clicking the arrow symbol on the right or clicking any place within the name field, the user can open a dropdown menu containing the user's saved settings. Here the user may choose between previously saved settings. Within the dropdown menu the user should select the previously saved settings to load. After selecting an entry, the information about Base Country, Selected Countries, and Type of Report become visible in the fields below.

### 4.5.2.2 Base Country

This field displays the Base Country selected.

### 4.5.2.3 Selected Countries

This field displays the countries selected as reference countries in the Countries / regions of interest area of the in the Compare Tool.

### 4.5.2.4 Type of Report

The type of report/overview that the user previously selected is displayed. In the event the user has not yet selected any type of report, this field will display the Status Overview as the current report.

### 4.5.2.5 Load / Cancel

By clicking on the Load button, the selection will be loaded into all applicable areas of the Compare Tool. Clicking the Cancel Button closes this view and returns the user to the previous screen.

### 4.5.2.6 Delete Selection

To delete previously saved settings, first select the report to be deleted from the dropdown menu. Clicking the Delete selected button then deletes the entry.

### 4.5.2.7 Close

Clicking the Close Button closes this view and returns the user to the previous screen.

# 5 Country Selection

After log-in, the user will enter the PwC CITT Compare Tool Country Area. The usage of the tool is structured into three steps: 01 Country, 02 Type of Report and 03 View Report.

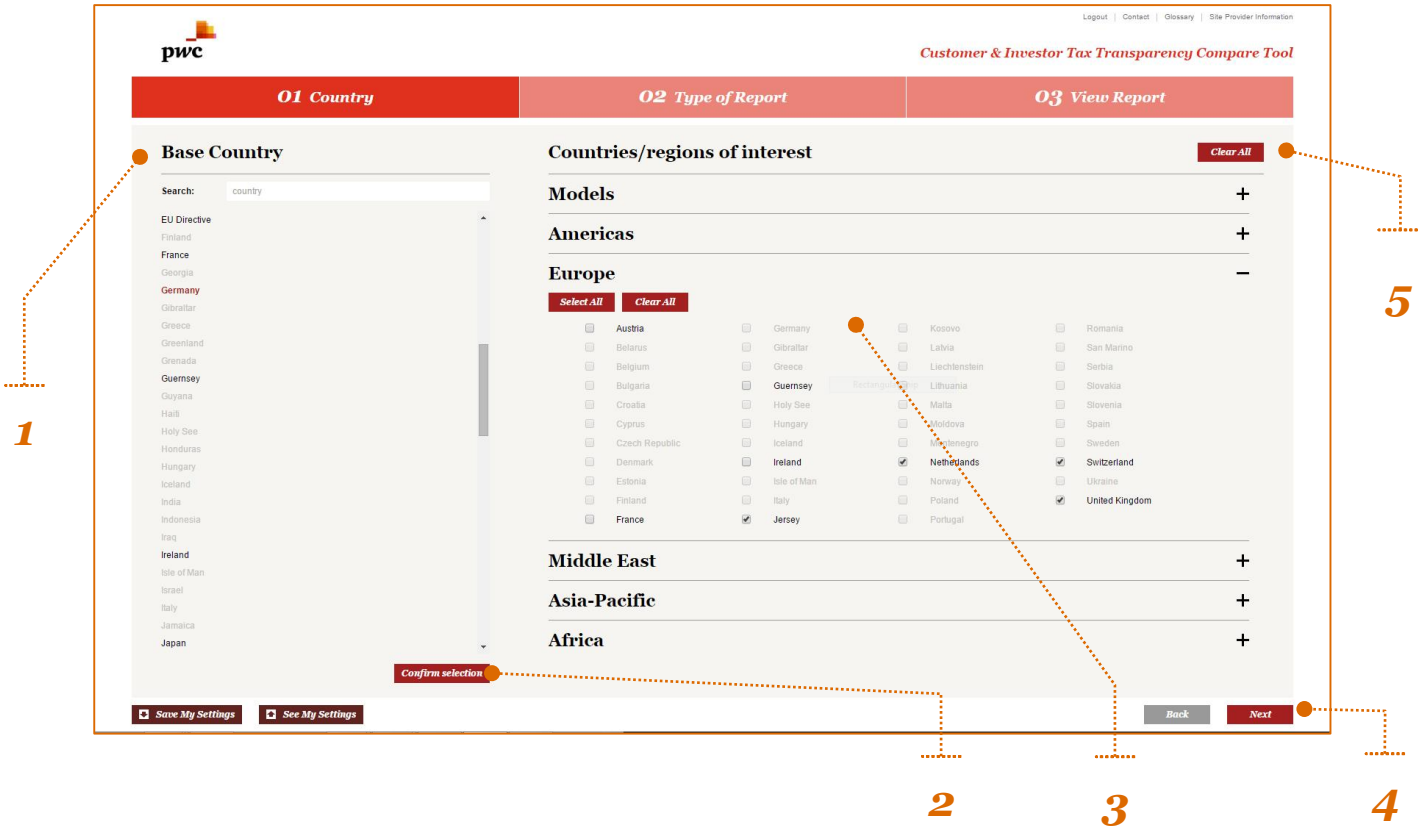



**Figure 7: PwC CITT Compare Tool Customer Area**

## 5.1 Base Country

In this step, the user may choose the country that will be the basis for the user's comparisons. The user may either find the Base Country directly by typing within the search function or by selecting from the list below the search bar. The selected country will be highlighted in red.

## 5.2 Confirm Selection

The user must confirm this selection prior to selecting Countries / regions of interest by clicking the button Confirm Selection.

## 5.3 Countries / regions of interest

Within the Countries / regions of interest section, the user may select the countries to compare to the Base Country. The countries are structured according to geographic regions.

The countries will be displayed after clicking the toggle for the respective regional section. The user may then select countries by setting a tick mark next to the countries of choice. Only those countries included in the engagement letter will be able to be clicked.

## 5.4 Next

Once the user's selection is made, clicking the Next button on the bottom right corner will bring the user to the next section of the Compare Tool.

## 5.5 Clear All

Should the user wish to remove a current selection, clicking the Clear All button in the upper right corner will achieve this result by eliminating all country selection (except for the Base Country selection).

# 6 Type of Report

A variety of reports in differing formats can be generated from the PwC CITT Compare Tool. The user is able to select pre-determined overviews highlighting the areas of status and reporting, containing the criteria relevant for each topic. This Step can be accessed either by clicking the Next button in the previous step or directly by selecting 02 Type of Report in the central navigation bar.

The selectable reports are displayed in the initial screen view. By clicking the respective Select button the individual report is generated (see Figure 8).

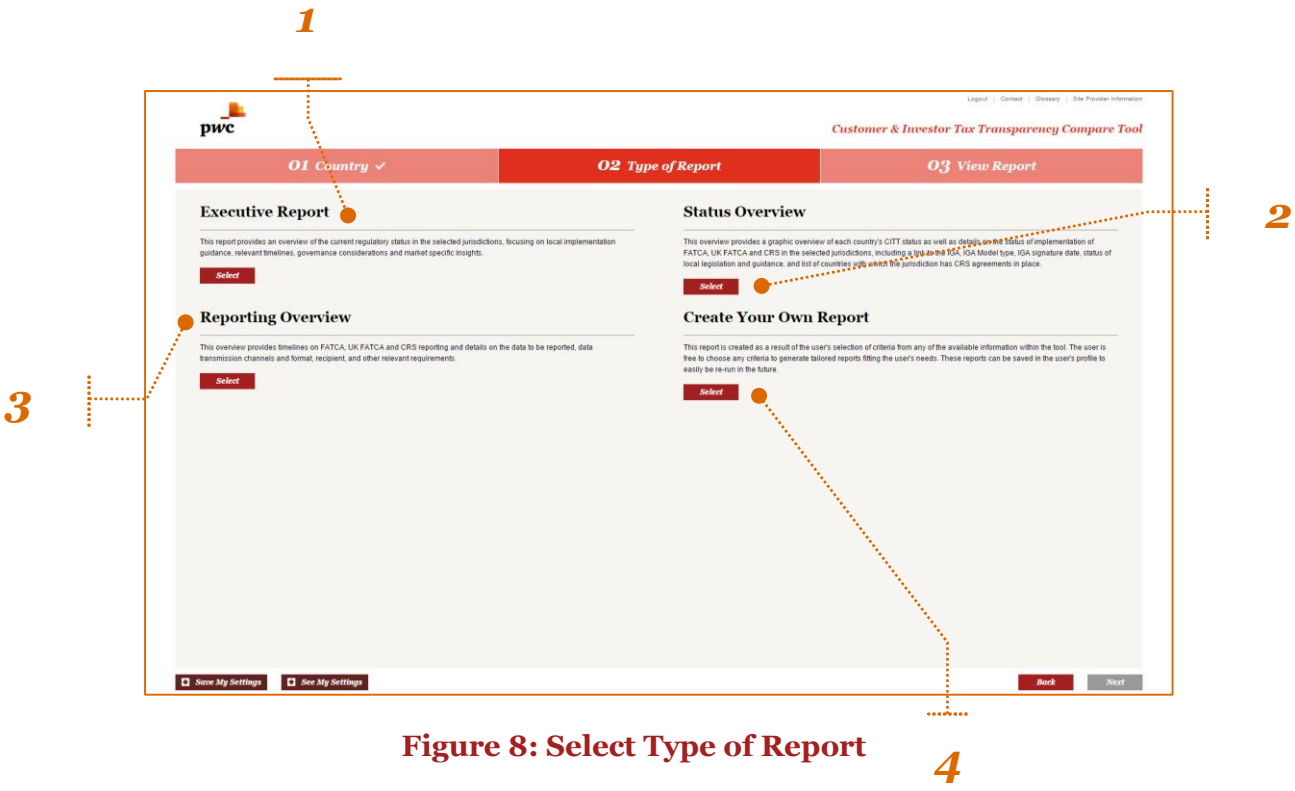



**Figure 8: Select Type of Report**

## 6.1 Executive Report

The Executive Report provides an overview of the regulatory and operational environment in each jurisdiction with regard to Customer & Investor Tax Transparency. Therefore, these could act as internal status updates, a tool for onboarding team members or communication to steering committees. It conveniently summarizes scope and enactment of current legislation and implementation timeframes in one document.

Clicking the Select button guides the user to the download of the Executive Report in PDF®.

## 6.2 Status Overview

The Status Overview provides a graphic representation of each country's CITT status as well as details on the status of implementation of FATCA, UK FATCA and CRS in the selected jurisdictions, including links to the IGA, IGA Model type, IGA signature date, status of local legislation and guidance, and list of countries with which the jurisdiction has CRS agreements in place. Country specific Status Overviews are available by clicking on individual countries from the list below the maps.

Clicking the Select button guides the user to the Status Overview.

## 6.3 Reporting Overview

The Reporting Overview provides a graphic representation of each country's CITT reporting status as well as details on the reporting requirements of FATCA, UK FATCA and CRS in the selected jurisdictions including links to the information related to reporting from the IGA, local legislation and guidance.
Within the Reporting Overview the user has the option to generate various FATCA and CRS overviews, which can be retrieved as graphics or as a timeline.

Clicking the Select button guides the user to the Reporting Overview.

## 6.4 Create Your Own Report

The Create Your Own Report feature allows users to build a personalized report from the user's selection of criteria from any of the available information within the tool. Accordingly, the user is free to generate tailored reports fitting any specific requirements. These reports be saved as personal settings and re-run in the future e.g. as new information becomes available from jurisdictions. Users may choose specific criteria which are conveniently sorted by topic. Therefore users are able to compare the selected countries to the Base Country within each single criterion. For this report the user may choose specific criteria which are conveniently sorted by topic.

# 7 Executive Report

The Executive Report provides an overview of the regulatory and operational environment in each jurisdiction with regard to Customer & Investor Tax Transparency. Therefore, these could act as internal status updates, a tool for onboarding team members or communication to steering committees. It conveniently summarizes scope and enactment of current legislation and implementation timeframes in one document.

## 7.1 Executive Report - Content Area

Once the user selects the Executive Report view, a PDF(® will automatically begin downloading. This Report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Please note that the PDF® reports include the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

### 7.1.1 Structure of the Executive Report as PDF® output

The created PDF®-file is structured alphabetically according to the selected countries, always beginning with the Base Country (see Figure 9).

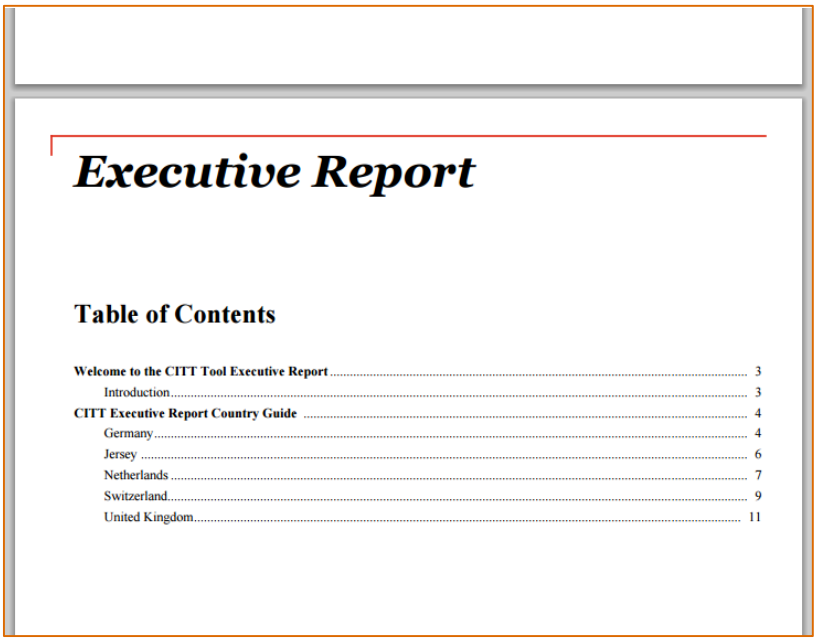



**Figure 9: Executive Report as PDF® output (Table of Contents)**

### 7.1.2 Country View of the Executive Report as PDF® output

The PDF® report lists each country's information according to six categories: Implementation Timeline, Governance & Scope, Due Diligence, Reporting, Withholding, and Penalties (see Figure 10 point 1).

Furthermore, in case more details are required, please find on the left hand side of each page the respective contact information for PwC internal experts. Clicking the mail address (see Figure 10 point 2) above the flag will open a mail to the respective contact in the user's default e-mail client.

the affairs of a taxpayer commits one of the acts described in section
Customer & Investor Tax Transparency Compare Tool/Executive Report/2015-04-08 Page 5
Executive Report
Jersey
Contact
Wendy Dorman
PricewaterhouseCoopers CI LLP
37 Esplanade
St Helier
Jersey
JE1 4XA
+44 1534 838233
wendy.dorman@je.pwc.com
Implementation Timeline
Jersey entered into a Model 1 IGA with United States on 13 December 2013. Jersey Institutions are allowed to decide whether they apply the timeline introduced by IRS Notice 2014-33in respect of new entity accounts.
Governance & Scope
Taxation (Implementation) (International Tax Compliance) (United States Of America) (Jersey) Regulations 2014 came into effect on 17 June 2014. Once a Jersey Financial Institution has obtained a GIIN and have established your reporting structure, the group lead or sponsoring FI must register with the Jersey Competent Authority. To register it will need to provide information including: The FI?s Name, GIIN and Correspondence Address and contact details for an administration user. Competent Authority FI Registration will be generally available from January 2015 and will be carried out by completing an online application that will be available on States of Jersey Internet Portal.
Due diligence
No standard form of self-certification was or is expected to be provided .
Reporting
http://www.gov.je/SiteCollectionDocuments/Tax%20and%20your%20money/ID%20US-IGA%20IT%20guidance%20notes%20140804%20LB.pdf
Reporting Jersey FIs should perform their first US reportable account reporting by 30 June 2015. Guidance notes about the process can be found at this link:
Withholding
Withholding is required to the extent that a Reporting Jersey Financial Institution is (i) acting as a qualified intermediary and has elected to assume primary withholding responsibility under chapter 3 of subtitle A of the U.S. Internal Revenue Code, (ii) a foreign partnership that has elected to act as a withholding foreign partnership (for purposes of both sections 1441 and 1471 of the U.S. Internal Revenue Code), or (iii) a foreign trust that has elected to act as a withholding foreign trust (for purposes of both sections 1441 and 1471 of the U.S. Internal Revenue Code). In these cases, the Reporting Jersey Financial Institution is required to withhold 30 percent of any U.S. Source Withholdable Payment to any Nonparticipating Financial Institution.
Penalties
Penalties of £250 can be levied for the late filing of a return. For a failure to comply with any of the regulations, further fines can be charged. Where a person provides information or documentation that is false or misleading when complying with the regulations, the penalty can be a period of imprisonment up to 2 years and a fine.
Customer & Investor Tax Transparency Compare Tool/Executive Report/2015-04-08 Page 6
1
2

**Figure 10 : Executive Report as PDF® output (Example Country)**

# 8 Status Overview

The Status Overview provides a graphic representation of each country's CITT status as well as details on the status of implementation of FATCA, UK FATCA and CRS in the selected jurisdictions, including links to the IGA, IGA Model type, IGA signature date, status of local legislation and guidance, and list of countries with which the jurisdiction has CRS agreements in place. Country specific Status Overviews are available by clicking on individual countries from the list below the maps.

## 8.1 Status Overview - Map View

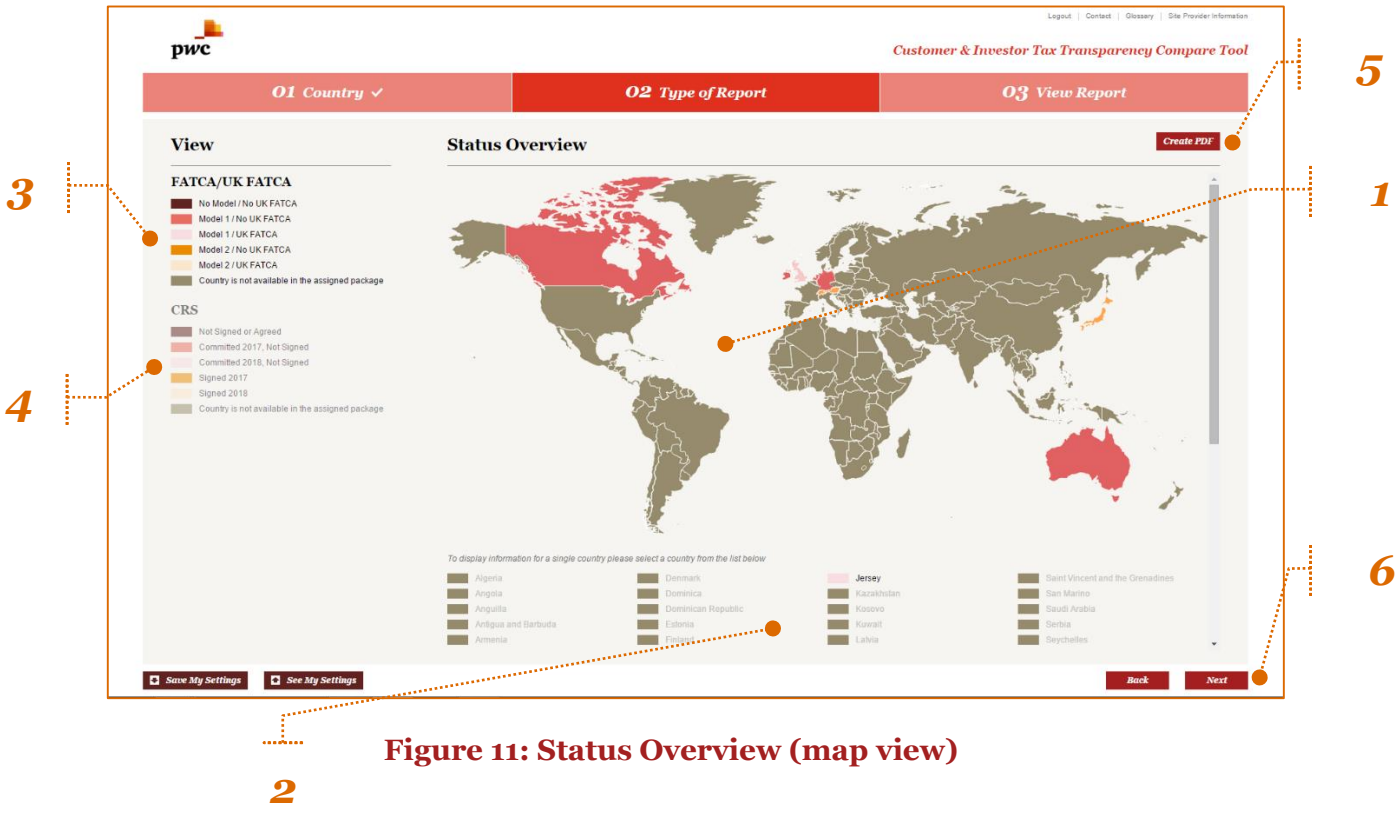



**Figure 11: Status Overview (map view)**

### 8.1.1 World Map

In this map, information about the status of implementation of FATCA, UK FATCA and CRS is visualized. The legend to the map can be found on the left side of the screen (see Figure 11 point 3 and 4).

## 8.1.2 List of Countries

A list of all countries is below the world map. Users can scroll down to see the full list. By clicking the country name or the colored indicator adjacent to the country name the user will access a single country overview.

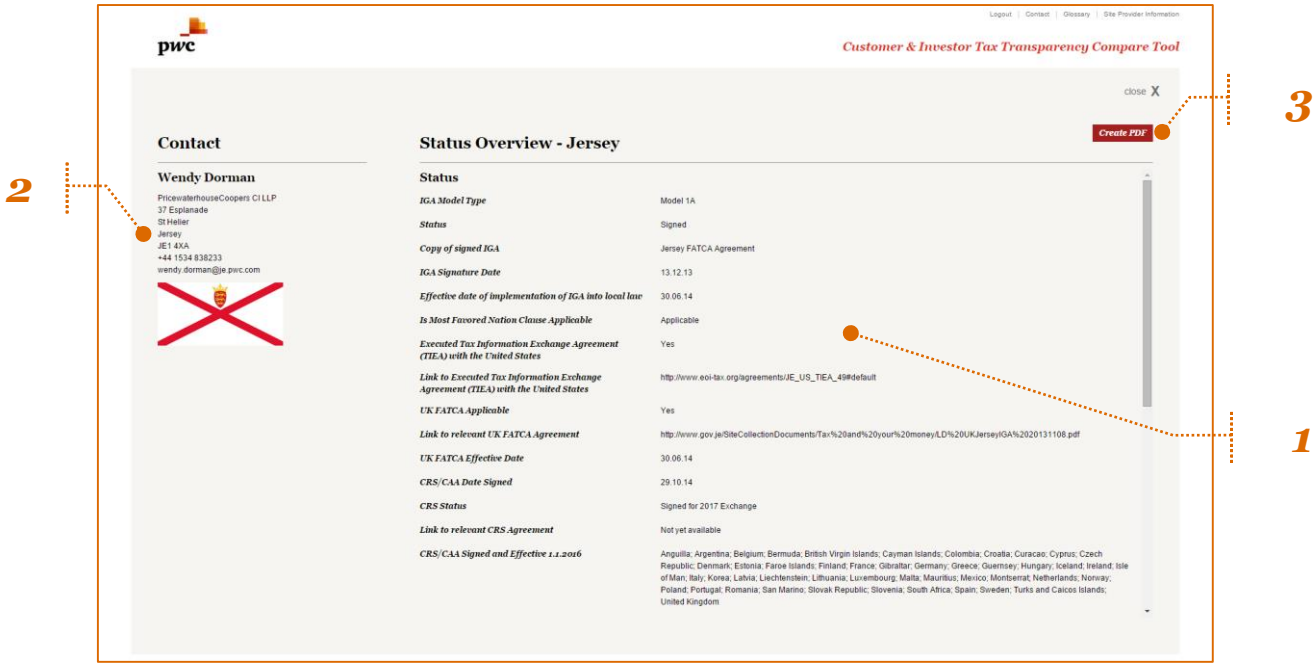

pwc
Customer & Investor Tax Transparency Compare Tool
close X
Create PDF
Contact
Wendy Dorman
PricewaterhouseCoopers CI LLP
37 Esplanade
St Helier
Jersey
JE1 4XA
+44 1534 838233
wendy.dorman@je.pwc.com
Status Overview - Jersey
Status
IGA Model Type
Model 1A
Status
Signed
Copy of signed IGA
Jersey FATCA Agreement
IGA Signature Date
13.12.13
Effective date of implementation of IGA into local law
30.06.14
Is Most Favored Nation Clause Applicable
Applicable
Executed Tax Information Exchange Agreement (TIEA) with the United States
Yes
Link to Executed Tax Information Exchange Agreement (TIEA) with the United States
http://www.eoi-tax.org/agreements/JE_US_TIEA_49#default
UK FATCA Applicable
Yes
Link to relevant UK FATCA Agreement
http://www.gov.je/SiteCollectionDocuments/Tax%20and%20your%20money/LD%20UKJerseyIGA%2020131108.pdf
UK FATCA Effective Date
30.06.14
CRS/CAA Date Signed
29.10.14
CRS Status
Signed for 2017 Exchange
Link to relevant CRS Agreement
Not yet available
CRS/CAA Signed and Effective 1.1.2016
Anguilla; Argentina; Belgium; Bermuda; British Virgin Islands; Cayman Islands; Colombia; Croatia; Curacao; Cyprus; Czech Republic; Denmark; Estonia; Faroe Islands; Finland; France; Gibraltar; Germany; Greece; Guernsey; Hungary; Iceland; Ireland; Isle of Man; Italy; Korea; Latvia; Liechtenstein; Lithuania; Luxembourg; Malta; Mauritius; Mexico; Montserrat; Netherlands; Norway; Poland; Portugal; Romania; San Marino; Slovak Republic; Slovenia; South Africa; Spain; Sweden; Turks and Caicos Islands; United Kingdom
1
2
3

**Figure 12: Status Overview (single country overview)**

### 8.1.2.1 Information Area

Information about the status of implementation for FATCA, UK FATCA and CRS in the selected country, as well as links to the IGA, IGA Model type, IGA signature date, status of local legislation and guidance are provided in this screen view (with clickable links included).

### 8.1.2.2 Contact Information

Furthermore, in case more details are required, the respective contact information for PwC internal specialists for the relevant jurisdiction. Clicking the mail address (see Figure 104 point 2) above the flag will open a mail to the respective contact in the user's default e-mail client. It should be noted that additional local support is not included in the standard Compare Tool engagement letter.

### 8.1.2.3 Create PDF®

By clicking the Create PDF button at the bottom of the page, a PDF® will automatically be created and begin downloading from the user's currently selected single country overview. This report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

**Figure 13: Status Overview as PDF® output (single country view)**

## 8.1.3 FATCA/UK FATCA

This is the default selection when entering the Status Overview. Different jurisdictions are shaded depending on what model of FATCA and/or UK FATCA comes into effect.

## 8.1.4 CRS

The user may switch to the CRS Status Overview by clicking the CRS field in the left-hand View column. Different jurisdictions are shaded depending on their implementation schedule.

### 8.1.5 Create PDF®

Clicking this button automatically at the top of the page creates a PDF® file containing the Status Overview world map. This will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Please note that the PDF® report includes the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

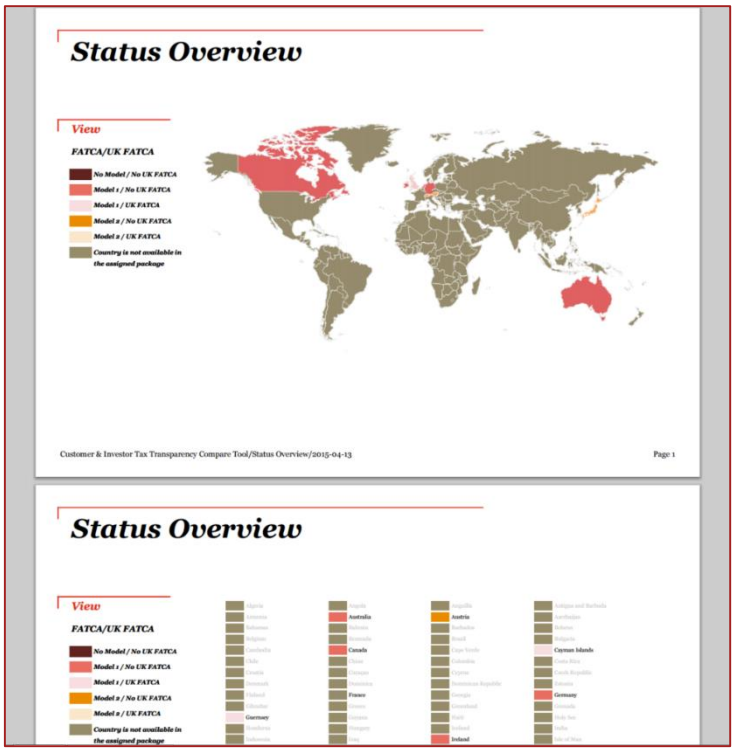

Status Overview
View
FATCA/UK FATCA
No Model / No UK FATCA
Model 1 / No UK FATCA
Model 1 / UK FATCA
Model 2 / No UK FATCA
Model 2 / UK FATCA
Country is not available in the assigned package
Customer & Investor Tax Transparency Compare Tool/Status Overview/2015-04-13
Page 1
Status Overview
View
FATCA/UK FATCA
No Model / No UK FATCA
Model 1 / No UK FATCA
Model 1 / UK FATCA
Model 2 / No UK FATCA
Model 2 / UK FATCA
Country is not available in the assigned package

**Figure 14: Status Overview as PDF® output (world map view)**

### 8.1.6 Next

Clicking Next directs the user to the Tabular Comparison View of the countries selected in Compare Tool Customer Area (Step 01 Country Selection).

## 8.2 Status Overview - Tabular Comparison View

The Tabular Comparison View provides more detail on the implementation of FATCA / UK FATCA in the countries selected in PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

IGA signature dates, links to official documents such as IGAs and local legislation as well as names of local regulators are conveniently accessible in this view.

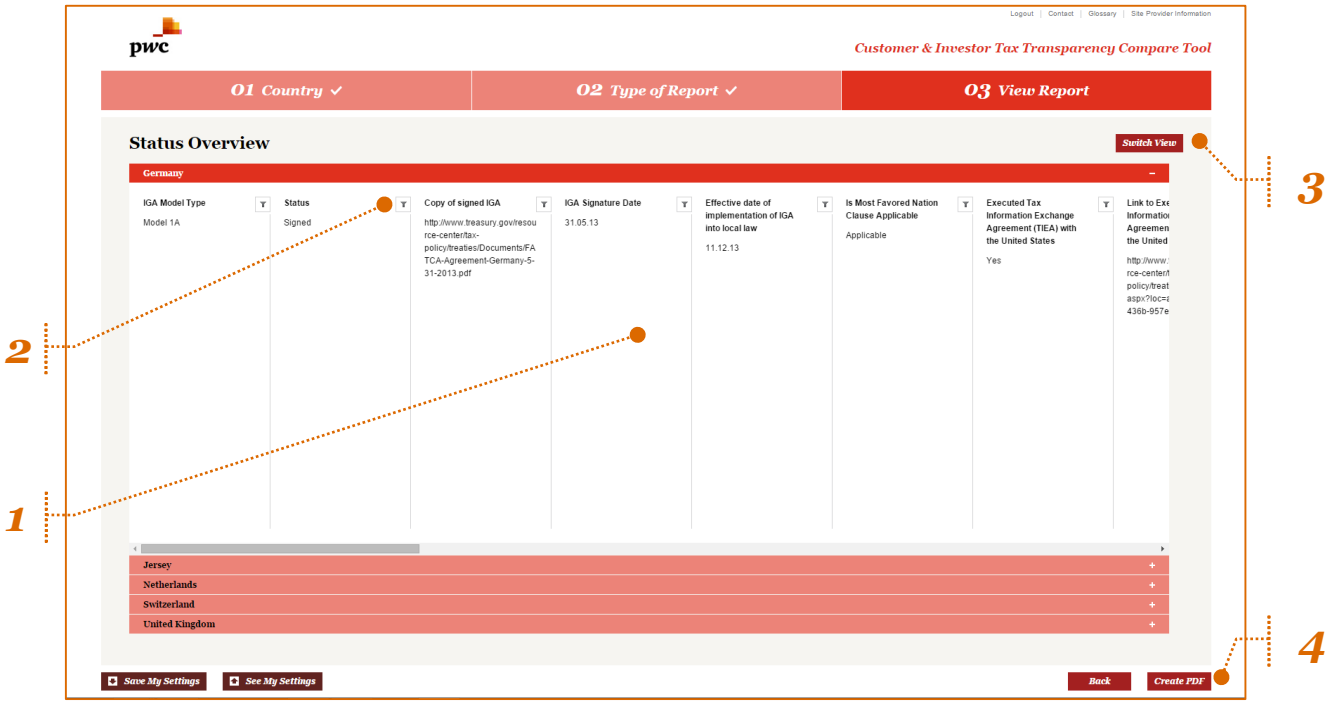



**Figure 19: Status Overview - Tabular Comparison View (structured by country)**

### 8.2.1 Tabular Comparison View - Content Area

The Tabular Comparison View is structured in columns and rows. Each of the countries that were selected in the PwC CITT Compare Tool Customer Area are displayed in a separate row. This view of the Status Overview provides the Base Country section already opened and the other selected countries' expandable sections closed.

The Base Country section can also be collapsed by clicking the minus sign on the right hand side of the country header (please note that in Figure the Base Country is Germany).

The column structure entails 27 categories, such as links to IGAs, IGA signature dates and CRS information.

At the top of each column a filter is available.

## 8.2.2 Filter Option

In the initial view the user may find it convenient to filter within columns and further target the comparison. Therefore, a filter button is available on the right hand side of each column header. In the initial view, the user can filter out specific items in each respective criteria column (see Figure 20).

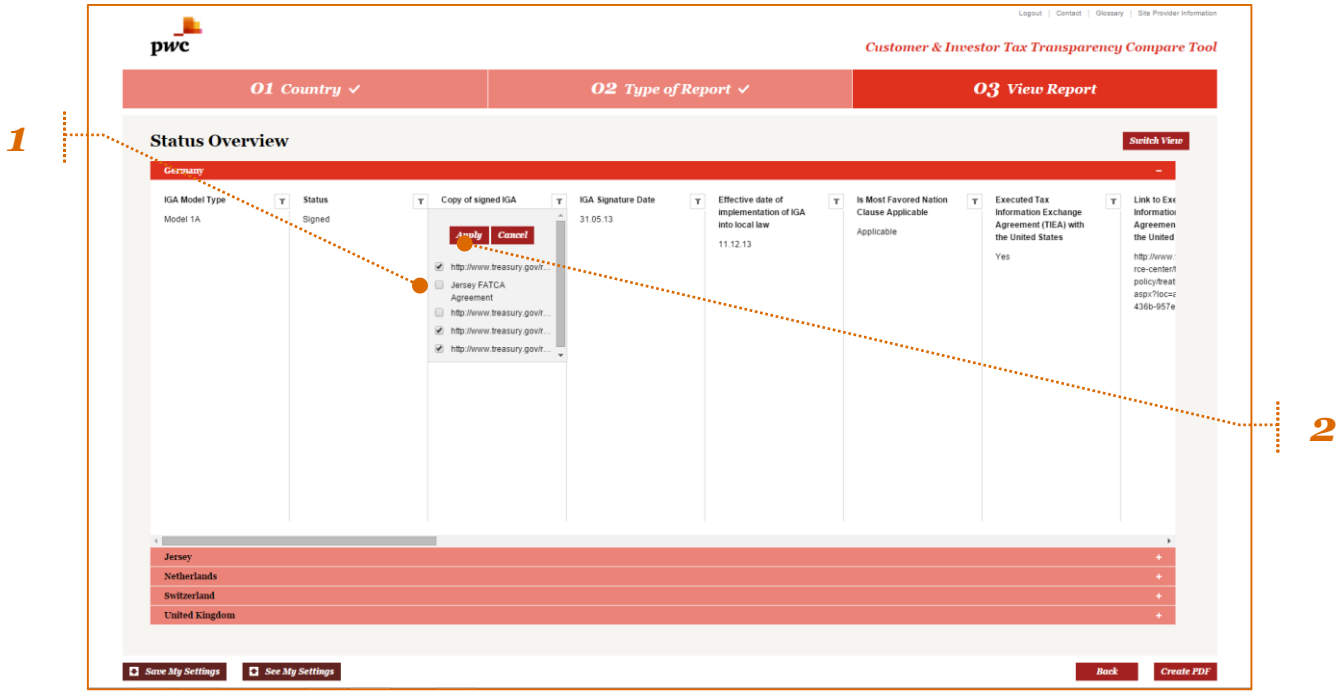



**Figure 15: Status Overview - Tabular Comparison View (Filter Option)**

### 8.2.2.1 Choose reported items of interest

If the user would prefer to not have all of the available items listed, he/she may choose those items to be included into the list by setting or removing tick marks within the filter.

### 8.2.2.2 Apply

After manually altering the selection of listed items, confirm the selection by clicking the Apply button at the top of the filter box.

## 8.2.3 Switch View

Clicking the Switch View button interchanges columns and rows.

### 8.2.3.1 Show/Hide Content

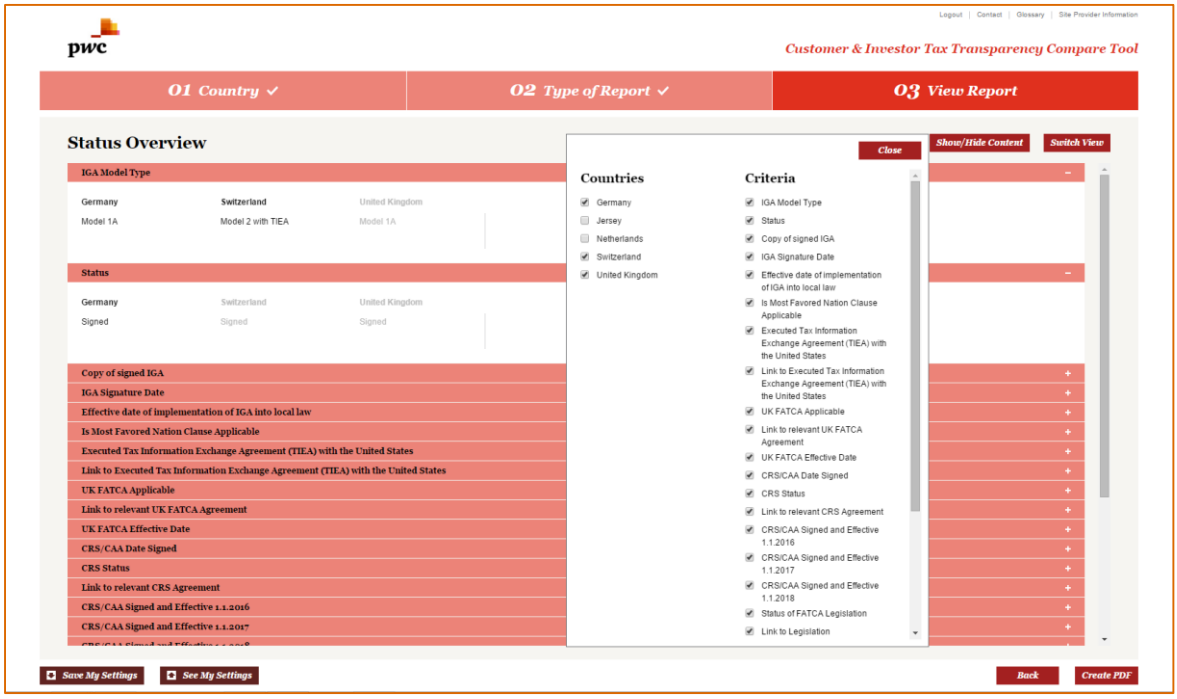



**Figure 161: Tabular Comparison View (Show / Hide Content)**

Through the Show / Hide Content button in the upper right corner, users may open an overlay window (see Figure 16) containing the listed countries and criteria. By setting or removing tick marks, the user may change the list of presented countries and / or criteria.

## 8.2.4 Create PDF®

Clicking this button automatically creates a PDF® file from the user's currently selected view. This Report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

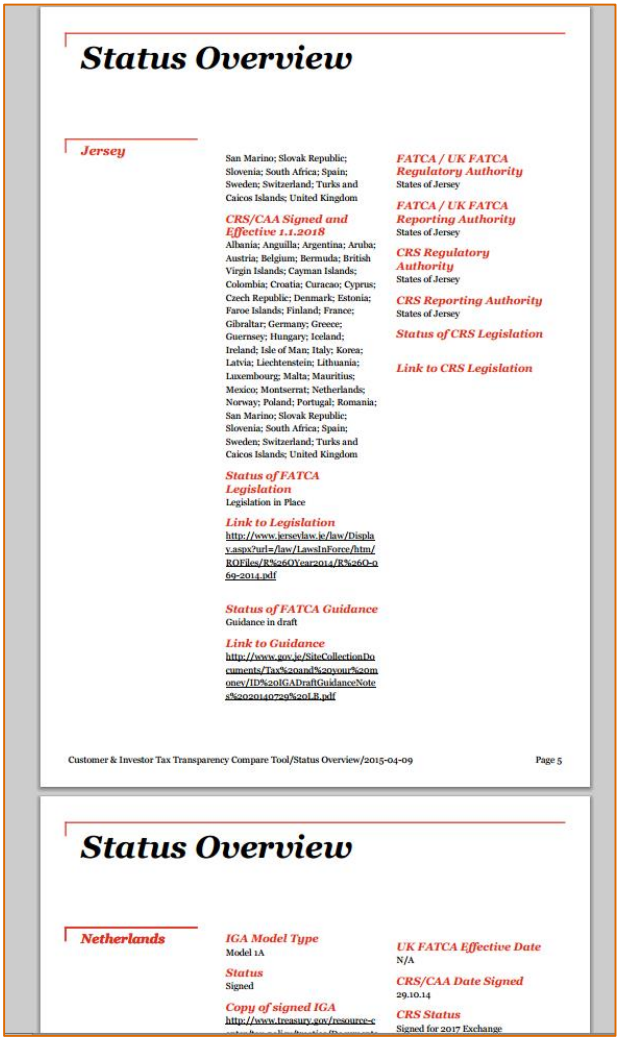
Please note that the PDF® reports include the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

### 8.2.4.1 Structure of the Status Overview as PDF® output

The created PDF®-file is structured alphabetically according to the selected countries, always beginning with the Base Country.

### 8.2.4.2 Country View of the Status Overview as PDF® output

As in the initial screen view (see Figure ), the PDF® report lists information for each country. The PDF® document will contain an overview containing 27 categories, such as links to IGAs, IGA signature dates and CRS information.



**Status Overview**

**Jersey**

San Marino; Slovak Republic; Slovenia; South Africa; Spain; Sweden; Switzerland; Turks and Caicos Islands; United Kingdom

***CRS/CAA Signed and Effective 1.1.2018***
Albania; Anguilla; Argentina; Aruba; Austria; Belgium; Bermuda; British Virgin Islands; Cayman Islands; Colombia; Croatia; Curacao; Cyprus; Czech Republic; Denmark; Estonia; Faroe Islands; Finland; France; Gibraltar; Germany; Greece; Guernsey; Hungary; Iceland; Ireland; Isle of Man; Italy; Korea; Latvia; Liechtenstein; Lithuania; Luxembourg; Malta; Mauritius; Mexico; Montserrat; Netherlands; Norway; Poland; Portugal; Romania; San Marino; Slovak Republic; Slovenia; South Africa; Spain; Sweden; Switzerland; Turks and Caicos Islands; United Kingdom

***Status of FATCA Legislation***
Legislation in Place

***Link to Legislation***
http://www.jerseylaw.je/law/Display.aspx?url=/law/LawsInForce/htm/ROFiles/R%26OYear2014/R%26O-069-2014.pdf

***Status of FATCA Guidance***
Guidance in draft

***Link to Guidance***
http://www.gov.je/SiteCollectionDocuments/Tax%20and%20your%20money/ID%20IGADraftGuidanceNotes%20201407 29%20LB.pdf

***FATCA / UK FATCA Regulatory Authority***
States of Jersey

***FATCA / UK FATCA Reporting Authority***
States of Jersey

***CRS Regulatory Authority***
States of Jersey

***CRS Reporting Authority***
States of Jersey

***Status of CRS Legislation***

***Link to CRS Legislation***

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**Status Overview**

**Netherlands**

***IGA Model Type***
Model 1A

***Status***
Signed

***Copy of signed IGA***
http://www.treasury.gov/resource-c

***UK FATCA Effective Date***
N/A

***CRS/CAA Date Signed***
29.10.14

***CRS Status***
Signed for 2017 Exchange

**Figure 17 : Tabular Comparison View as PDF® output (Example Country)**

# 9 Reporting Overview

Within the Reporting Overview the user has the option to generate various FATCA and CRS overviews, which can be retrieved as graphics or as a timeline.

The Reporting Overview provides a graphic representation of each country's CITT reporting status as well as details on the reporting requirements of FATCA, UK FATCA and CRS in the selected jurisdictions including links to the information related to reporting from the IGA, local legislation and guidance.

## 9.1 Reporting Overview - Map View

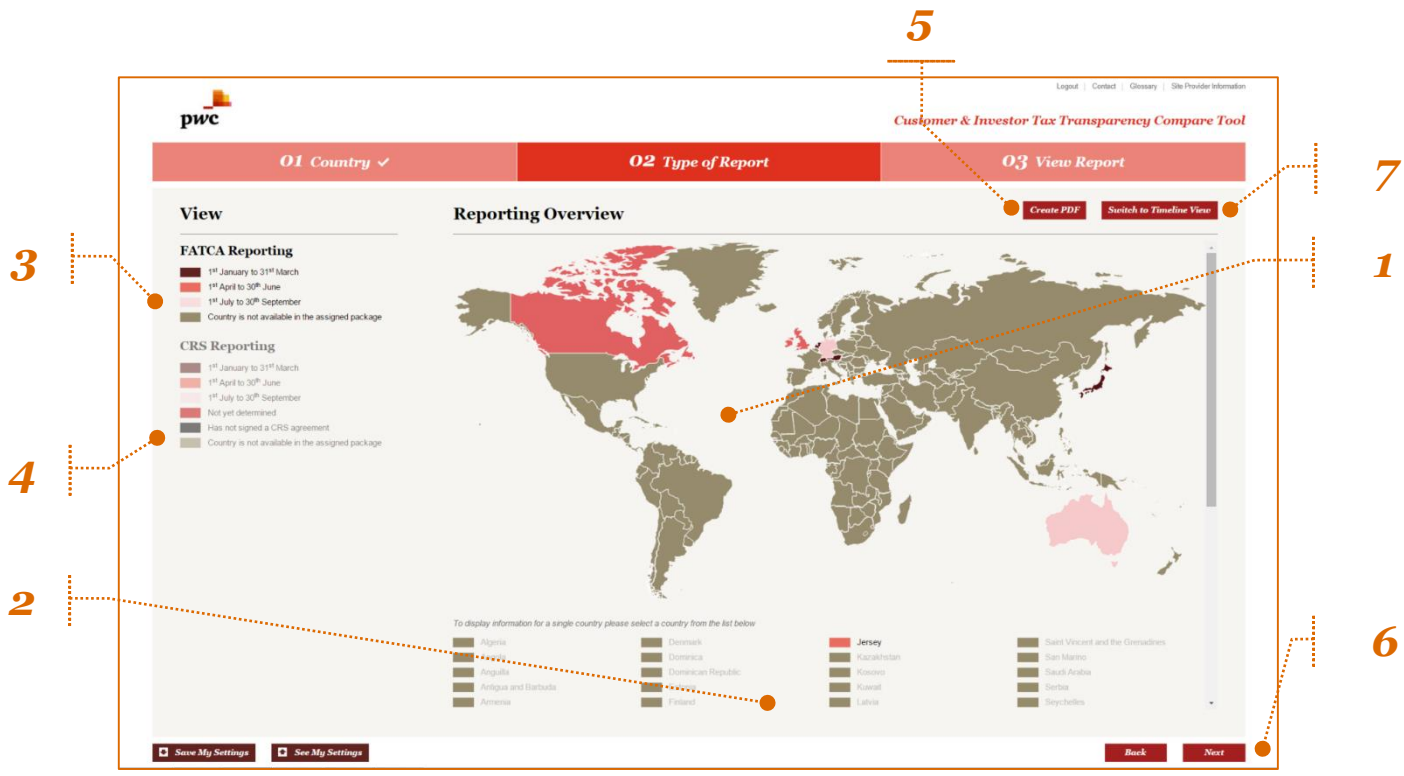


**Figure 183: Reporting Overview (map view)**

### 9.1.1 World Map

In this map, information about the status of each country's CITT reporting status as well as details on the reporting requirements of FATCA, UK FATCA and CRS in the selected jurisdictions. The legend to the map can be found on the left side of the screen (see Figure 183 point 3 and 4).

### 9.1.2 List of Countries

A list of all countries is below the world map. Users can scroll down to see the full list. By clicking the country name or the colored indicator adjacent to the country name the user will access a single country overview.

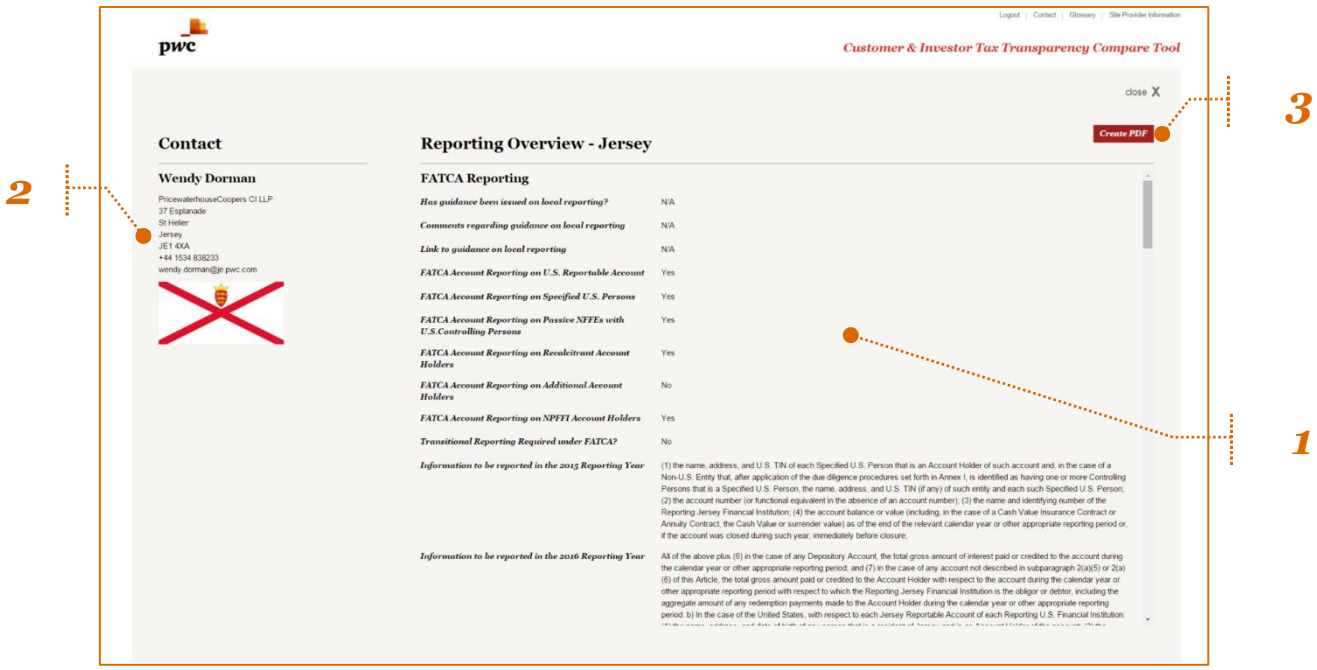
pwc
Customer & Investor Tax Transparency Compare Tool
close X
Create PDF
Contact
Wendy Dorman
PricewaterhouseCoopers CI LLP
37 Esplanade
St Helier
Jersey
JE1 4XA
+44 1534 838233
wendy.dorman@je.pwc.com
Reporting Overview - Jersey
FATCA Reporting
Has guidance been issued on local reporting? N/A
Comments regarding guidance on local reporting N/A
Link to guidance on local reporting N/A
FATCA Account Reporting on U.S. Reportable Account Yes
FATCA Account Reporting on Specified U.S. Persons Yes
FATCA Account Reporting on Passive NFFEs with U.S.Controlling Persons Yes
FATCA Account Reporting on Recalcitrant Account Holders Yes
FATCA Account Reporting on Additional Account Holders No
FATCA Account Reporting on NPFFI Account Holders Yes
Transitional Reporting Required under FATCA? No
Information to be reported in the 2015 Reporting Year
Information to be reported in the 2016 Reporting Year
2
3
1

**Figure 19: Reporting Overview (single country overview)**

#### 9.1.2.1 Information Area – Single Country Overview

Information about FATCA and UK FATCA reporting requirements as well as information about the Common Reporting Standards (CRS) in the selected country are provided in this screen view.

#### 9.1.2.2 Contact Information – Single Country Overview

Furthermore, in case more details are required, the left hand side of each page the respective contact information for PwC internal specialists. Clicking the mail address (see Figure 194 point 2) above the flag will open a mail to the respective contact in the user's default e-mail client. It should be noted that additional local support is not included in the standard Compare Tool engagement letter.

### 9.1.2.3 Create PDF®

Clicking this button automatically creates a PDF® file from the currently selected single country overview. This Report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Reporting Overview
Jersey
Has guidance been issued on local reporting?
N/A
Comments regarding guidance on local reporting
N/A
Link to guidance on local reporting
N/A
FATCA Account Reporting on U.S. Reportable Account
Yes
FATCA Account Reporting on Specified U.S. Persons
Yes
FATCA Account Reporting on Passive NFFEs with U.S.Controlling Persons
Yes
FATCA Account Reporting on Recalcitrant Account Holders
Yes
FATCA Account Reporting on Additional Account Holders
No
FATCA Account Reporting on NPFFI Account Holders
Yes
Transitional Reporting Required under FATCA?
No
Information to be reported in the 2015
Reporting Year
(1) the name, address, and U.S. TIN of each Specified U.S. Person that is an Account Holder of such account and, in the case of a Non-U.S. Entity that, after application of the due diligence procedures set forth in Annex I, is identified as having one or more Controlling Persons that is a Specified U.S. Person, the name, address, and U.S. TIN (if any) of such entity and each such Specified U.S. Person; (2) the account number (or functional equivalent in the absence of an account number); (3) the name and identifying number of the Reporting Jersey Financial Institution; (4) the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year, immediately before closure;
Information to be reported in the 2016 Reporting Year
All of the above plus (6) in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and (7) in the case of any account not described in subparagraph 2(a)(5) or 2(a)(6) of this Article, the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting
Customer & Investor Tax Transparency Compare Tool/Reporting Overview/2015-04-13
Page 2
Reporting Overview
Jersey
Jersey Financial Institution is the obligor or debtor, including the
appropriate reporting period; and
(B) the total gross proceeds from the

**Figure 25: Reporting Overview as PDF® output (single country view)**

### 9.1.3 FATCA/UK FATCA

This is the default selection when entering the Reporting Overview. Different jurisdictions are shaded depending on what model of FATCA and/or UK FATCA comes into effect.

### 9.1.4 CRS

The user may switch to the CRS Reporting Overview by clicking the CRS field in the left-hand View column. Different jurisdictions are shaded depending on their reporting timeline.

### 9.1.5 Create PDF®

Clicking this button automatically creates a PDF® file containing the Status Overview World Map. This will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

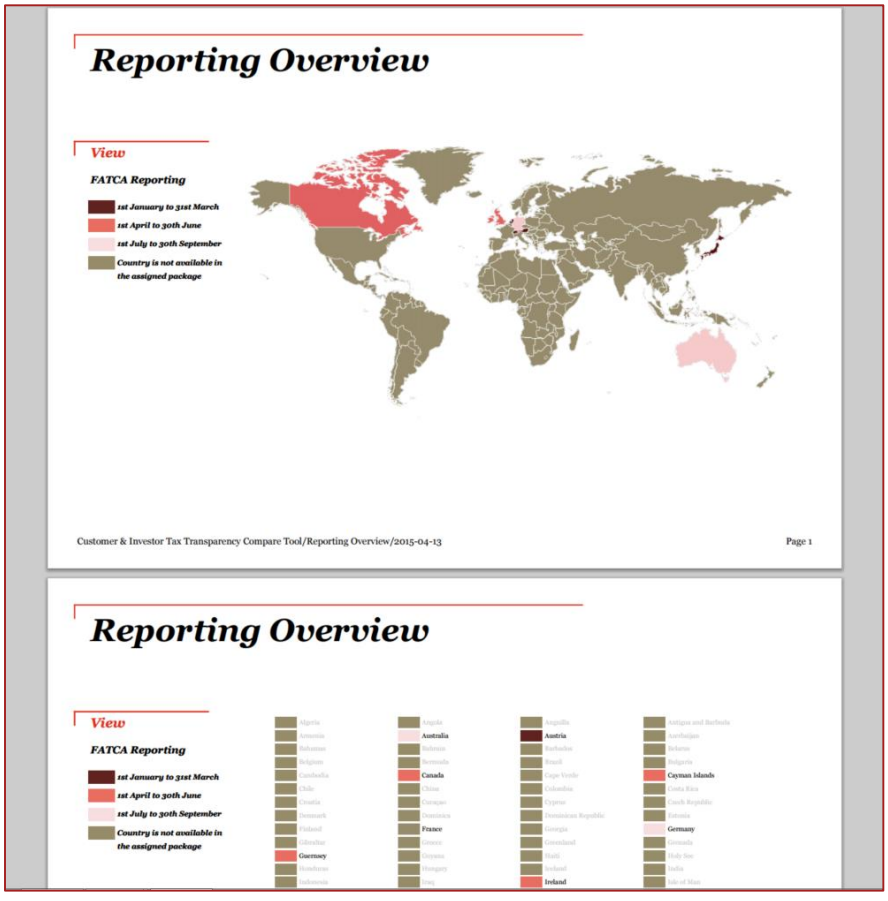
Reporting Overview
View
FATCA Reporting
1st January to 31st March
1st April to 30th June
1st July to 30th September
Country is not available in the assigned package
Customer & Investor Tax Transparency Compare Tool/Reporting Overview/2015-04-13
Page 1
Reporting Overview
View
FATCA Reporting
1st January to 31st March
1st April to 30th June
1st July to 30th September
Country is not available in the assigned package

**Figure 26: Reporting Overview as PDF® Output (World Map)**

### 9.1.6 Next

Clicking Next directs the user to the Tabular Comparison View of the countries selected in Compare Tool Customer Area (Step 01 Country Selection).

### 9.1.7 Switch to Timeline View

Clicking this button directs the user to the Timeline View of the countries the selected in PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

## 9.2 Reporting Overview - Timeline View

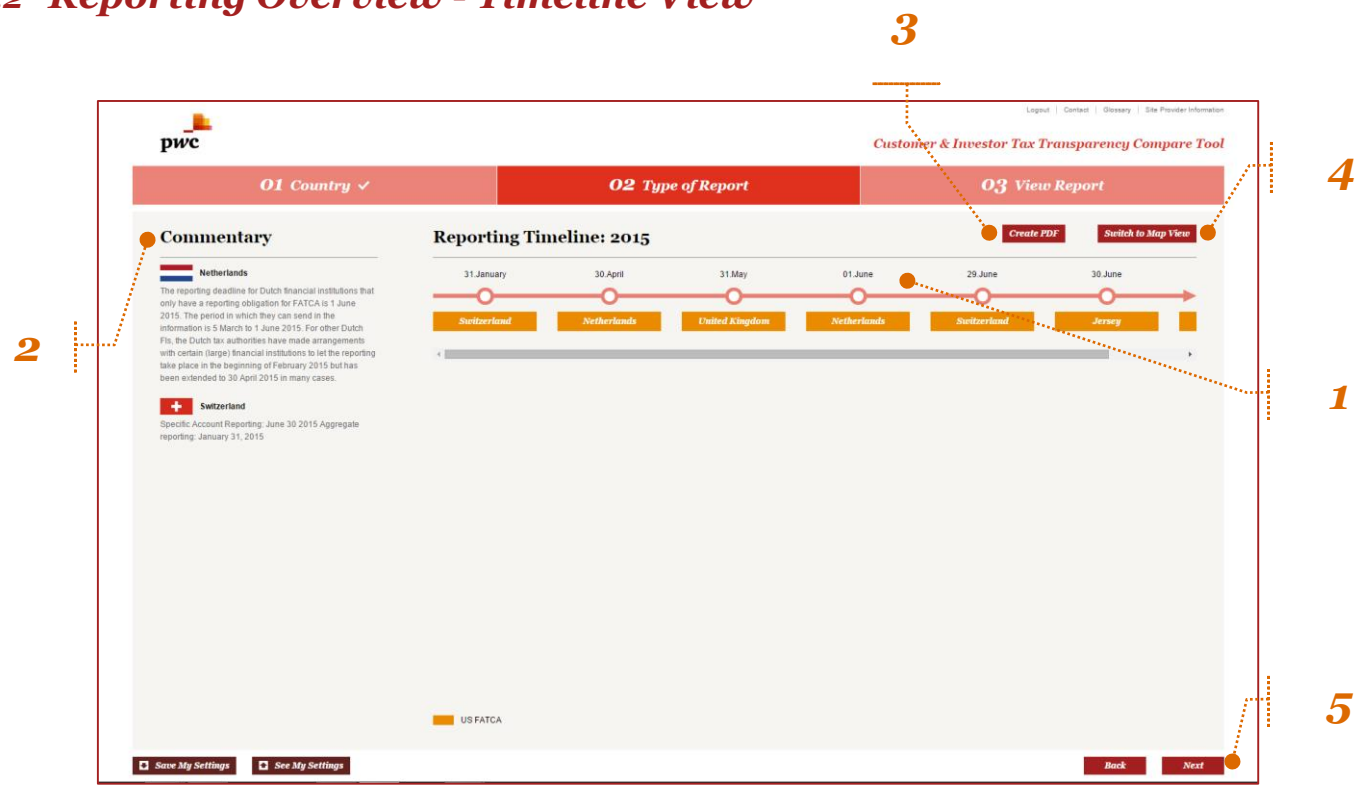


**Figure 207: Reporting Overview (Timeline View)**

### 9.2.1 Timeline

A timeline highlighting the reporting deadlines in the user's selected countries will appear. This is intended to highlight upcoming deadlines.

### 9.2.2 Commentary

In the Commentary section additional information about the reporting schedule and information about country specific reporting deadlines can be found. This commentary is reserved for those jurisdictions which have multiple deadlines in order to clarify the contents of the timeline.

### 9.2.3 Create PDF®

Clicking this button automatically creates a PDF® file from the currently selected view. This Report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Please note that the PDF® reports include the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

#### 9.2.3.1 The Reporting Overview in Timeline Structure as PDF® output

The created PDF®-file is structured chronologically according to the selected countries. On the left side of the PDF® additional information about the reporting schedule and on country specific reporting timelines is provided.

Reporting Overview
Reporting Timeline 2015
Netherlands
The reporting deadline for Dutch financial institutions that only have a reporting obligation for FATCA is 1 June 2015. The period in which they can send in the information is 5 March to 1 June 2015. For other Dutch FIs, the Dutch tax authorities have made arrangements with certain (large) financial institutions to let the reporting take place in the beginning of February 2015 but has been extended to 30 April 2015 in many cases.
Switzerland
Specific Account Reporting: June 30 2015
Aggregate reporting: January 31, 2015
US FATCA
31.January
Switzerland
30.April
Netherlands
31.May
United Kingdom
01.June
Netherlands
29.June
Switzerland
30.June
Jersey
31.July
Germany
Customer & Investor Tax Transparency Compare Tool/Reporting Overview/2015-04-10
Page 1

**Figure 218: Reporting Overview as PDF® output (Timeline View)**

### 9.2.4 Switch to Map View

Clicking this button redirects the user to the Map View.

### 9.2.5 *Next*

Clicking Next directs the user to the Tabular Comparison View of the countries selected in Compare Tool Customer Area (Step 01 Country Selection).

## 9.3 Reporting Overview - Tabular Comparison View

The Tabular Comparison View consists of 72 categories. These categories provide more detail on FATCA / UK FATCA and CRS reporting standards and requirements. Additionally, information about different jurisdictions and information about the necessary content of the respective reporting for all of the countries selected is included. Also links to guidance on local reporting are conveniently accessible in this view.

### 9.3.1 Reporting Overview - Tabular Comparison View (Content Area)

The Tabular Comparison View is structured in columns and rows. Each of the countries which were selected in the PwC CITT Compare Tool Customer Area is displayed in a separate row. This view of the Reporting Overview provides the Base Country section already opened and the other selected countries' expandable sections closed.

The column structure entails 72 categories, as links to reporting status as well as details on the reporting requirements of FATCA, UK FATCA and CRS in the selected jurisdictions including links to the information related to reporting from the IGA, local legislation and guidance. At the top of each column a filter is available.

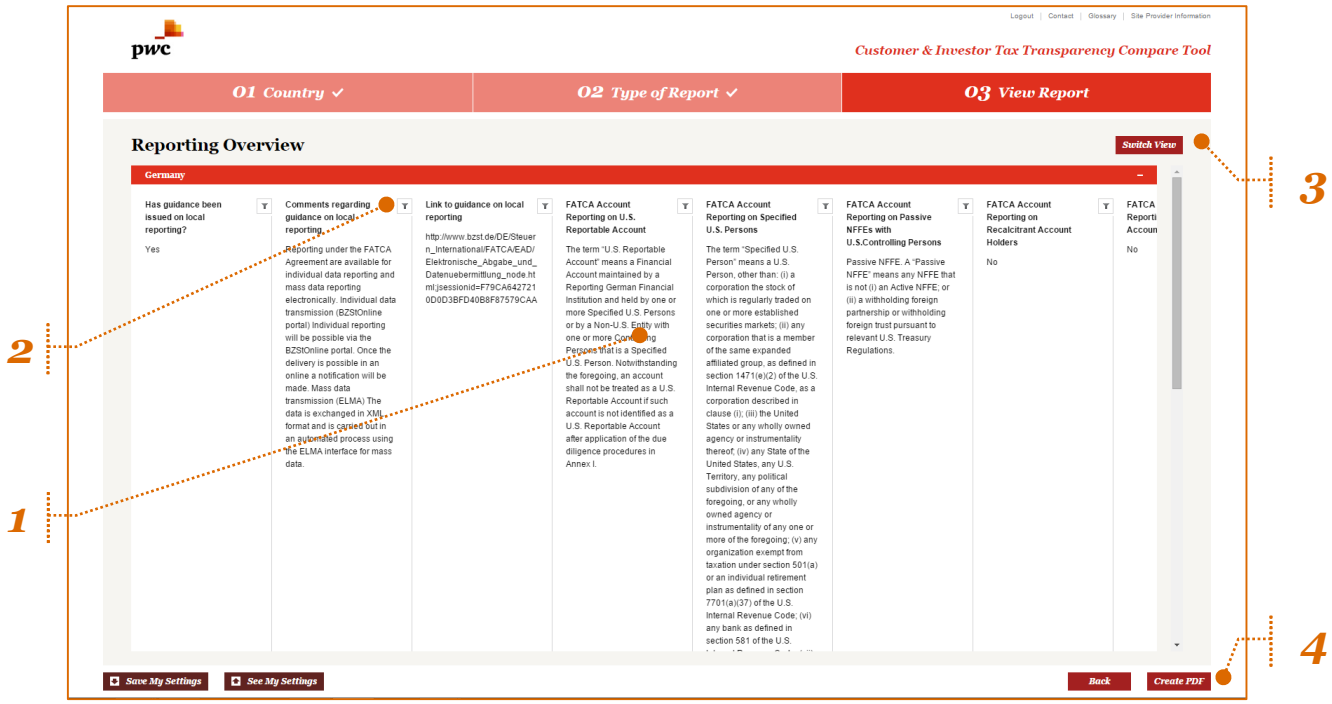
Logout | Contact | Glossary | Site Provider Information
pwc
Customer & Investor Tax Transparency Compare Tool
01 Country
02 Type of Report
03 View Report
Reporting Overview
Switch View
Germany
Has guidance been issued on local reporting?
Yes
Comments regarding guidance on local reporting
Reporting under the FATCA Agreement are available for individual data reporting and mass data reporting electronically. Individual data transmission (BZStOnline portal) Individual reporting will be possible via the BZStOnline portal. Once the delivery is possible in an online a notification will be made. Mass data transmission (ELMA) The data is exchanged in XML format and is carried out in an automated process using the ELMA interface for mass data.
Link to guidance on local reporting
http://www.bzst.de/DE/Steuern_International/FATCA/EAD/Elektronische_Abgabe_und_Datenuebermittlung_node.html;jsessionid=F79CA6427210D0D3BFD40B8F87579CAA
FATCA Account Reporting on U.S. Reportable Account
The term "U.S. Reportable Account" means a Financial Account maintained by a Reporting German Financial Institution and held by one or more Specified U.S. Persons or by a Non-U.S. Entity with one or more Controlling Persons that is a Specified U.S. Person. Notwithstanding the foregoing, an account shall not be treated as a U.S. Reportable Account if such account is not identified as a U.S. Reportable Account after application of the due diligence procedures in Annex I.
FATCA Account Reporting on Specified U.S. Persons
The term "Specified U.S. Person" means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S.
FATCA Account Reporting on Passive NFFEs with U.S.Controlling Persons
Passive NFFE. A "Passive NFFE" means any NFFE that is not (i) an Active NFFE; or (ii) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.
FATCA Account Reporting on Recalcitrant Account Holders
No
FATCA Reporti Accoun
No
Save My Settings
See My Settings
Back
Create PDF
1
2
3
4

**Figure 29: Tabular Comparison View (structured by country)**

The Base Country section can be collapsed by clicking the minus sign on the right hand side of the country header (please note that in Figure  the Base Country is Germany).

### 9.3.2 Filter Option

In the initial view the user may find it convenient to filter within columns and further target the comparison. Therefore, a filter button is available on the right hand side of each column header. In the initial view, the user can filter out specific items in each respective criteria column (see Figure 22).

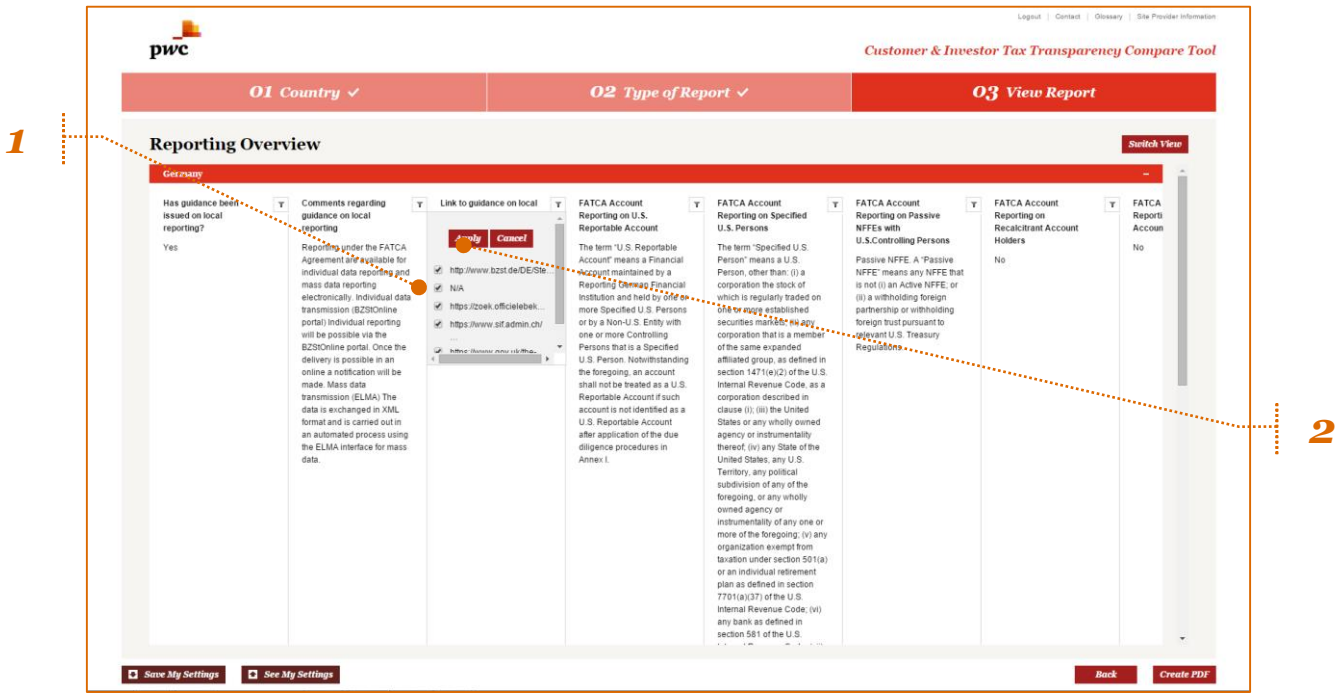


**Figure 220: Tabular Comparison View (Filter Option)**

#### 9.3.2.1 Choose reported items of interest

If the user would prefer to not have all of the available items listed, he/she may choose those items to be included into the list by setting or removing tick marks within the filter.

#### 9.3.2.2 Apply

After manually altering the selection of listed items, confirm the selection by clicking the Apply button at the top of the filter box.

### 9.3.3 Switch View

Clicking the Switch View button interchanges columns and rows.

### 9.3.3.1 Show/Hide Content

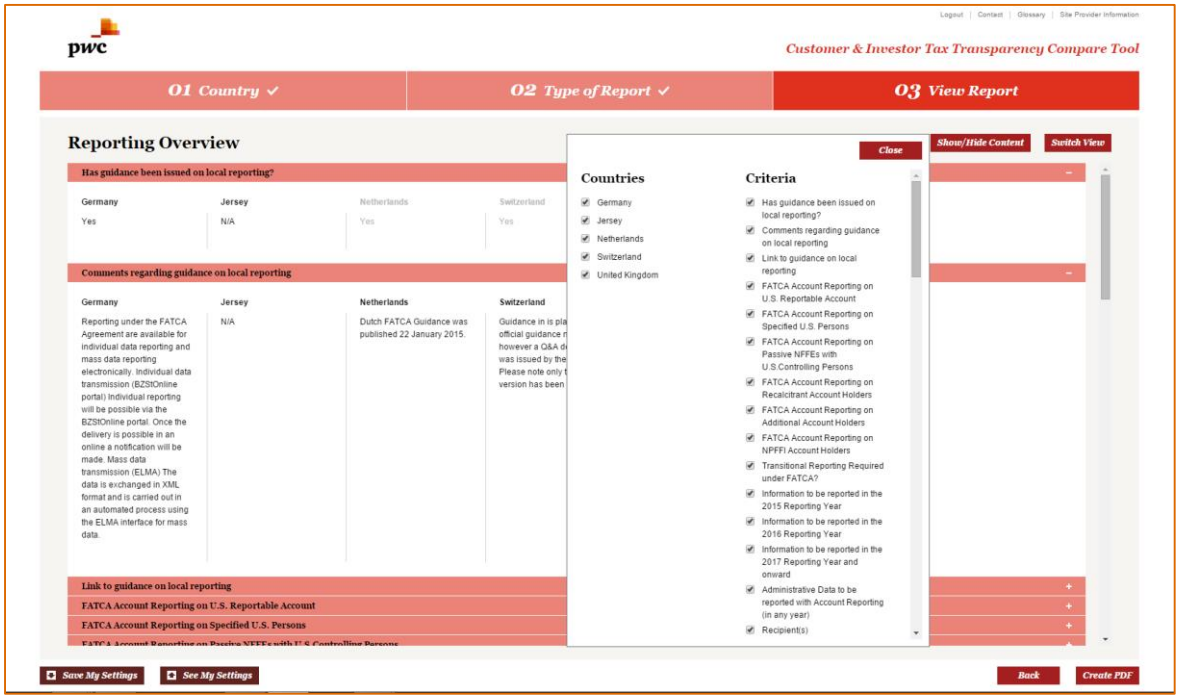
pwc
Customer & Investor Tax Transparency Compare Tool
01 Country
02 Type of Report
03 View Report
Reporting Overview
Show/Hide Content
Switch View
Has guidance been issued on local reporting?
Germany
Jersey
Netherlands
Switzerland
Yes
N/A
Yes
Yes
Comments regarding guidance on local reporting
Germany
Jersey
Netherlands
Switzerland
Reporting under the FATCA Agreement are available for individual data reporting and mass data reporting electronically. Individual data transmission (BZStOnline portal) Individual reporting will be possible via the BZStOnline portal. Once the delivery is possible in an online a notification will be made. Mass data transmission (ELMA) The data is exchanged in XML format and is carried out in an automated process using the ELMA interface for mass data.
N/A
Dutch FATCA Guidance was published 22 January 2015.
Link to guidance on local reporting
FATCA Account Reporting on U.S. Reportable Account
FATCA Account Reporting on Specified U.S. Persons
Close
Countries
Germany
Jersey
Netherlands
Switzerland
United Kingdom
Criteria
Has guidance been issued on local reporting?
Comments regarding guidance on local reporting
Link to guidance on local reporting
FATCA Account Reporting on U.S. Reportable Account
FATCA Account Reporting on Specified U.S. Persons
FATCA Account Reporting on Passive NFFEs with U.S.Controlling Persons
FATCA Account Reporting on Recalcitrant Account Holders
FATCA Account Reporting on Additional Account Holders
FATCA Account Reporting on NPFFI Account Holders
Transitional Reporting Required under FATCA?
Information to be reported in the 2015 Reporting Year
Information to be reported in the 2016 Reporting Year
Information to be reported in the 2017 Reporting Year and onward
Administrative Data to be reported with Account Reporting (in any year)
Recipient(s)
Save My Settings
See My Settings
Back
Create PDF

**Figure 1: Tabular Comparison View (Show / Hide Content)**

Through the Show / Hide Content button in the upper right corner, users may open an overlay window (see Figure 1) containing the listed countries and criteria. By setting or removing tick marks, the user may change the list of presented countries and / or criteria.

## 9.3.4 Create PDF®

Clicking this button automatically creates a PDF® file from the currently selected view. This Report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Please note that the PDF® reports include the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

### 9.3.4.1 Structure of the Status Overview as PDF® output

The created PDF®-file is structured according to the selected countries, beginning with the Base Country.

## 9.3.4.2 Country View of the Status Overview as PDF® output

As in the Tabular Comparison View (see Figure 232) the PDF® report consists of 72 categories. For each country the PDF® document provides detail on FATCA / UK FATCA and CRS reporting standards and requirements. Additionally, information about different jurisdictions and information about the necessary content of the respective reporting for all of the countries selected in PwC CITT Compare Tool Customer Area (step 01 Country Selection) is included. Also, links to guidance on local reporting are conveniently accessible in this document.

Reporting Overview

Germany

**Has guidance been issued on local reporting?**
Yes

**Comments regarding guidance on local reporting**
Reporting under the FATCA Agreement are available for individual data reporting and mass data reporting electronically. Individual data transmission (BZStOnline portal) Individual reporting will be possible via the BZStOnline portal. Once the delivery is possible in an online a notification will be made. Mass data transmission (ELMA) The data is exchanged in XML format and is carried out in an automated process using the ELMA interface for mass data.

**Link to guidance on local reporting**
http://www.bzst.de/DE/Steuern_International/FATCA/EAD/Elektronische_Abgabe_und_Datenuebermittlung_node.html;jsessionid=F79CA6427210D0D3BFD40B8F87579CAA

**FATCA Account Reporting on U.S. Reportable Account**
The term "U.S. Reportable Account" means a Financial Account maintained by a Reporting German Financial Institution and held by one or more Specified U.S. Persons or by a Non-U.S. Entity with one or more Controlling Persons that is a Specified U.S. Person. Notwithstanding the foregoing, an account shall not be treated as a U.S. Reportable Account if such account is not identified as a U.S. Reportable Account after application of the due diligence procedures in Annex I.

**FATCA Account Reporting on Specified U.S. Persons**
The term "Specified U.S. Person" means a U.S. Person, other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i); (iii) the United States or any wholly owned agency or instrumentality thereof; (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing; (v) any organization exempt from taxation under section 501(a) or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code; (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code; (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code; (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the Securities Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64); (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code; (x) any trust that is exempt

Customer & Investor Tax Transparency Compare Tool/Reporting Overview/2015-04-10 Page 2

Reporting Overview

Germany

from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code; (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal

Name, address, and TIN of each specified U.S. Person who is an account holder Account balance or value as of the end of the relevant calendar year, or, if the account was closed after the effective date of the FFI agreement, the balance or value

**Figure 232 : Reporting Overview as PDF® output (Comparison View)**

# 10 Create Your Own Report

The Create Your Own Report feature allows users to build a personalized report from the user's selection of criteria from any of the available information within the tool. Accordingly, the user is free to generate tailored reports fitting any specific requirements. These reports be saved as personal settings and re-run in the future e.g. as new information becomes available from jurisdictions. Users may choose specific criteria which are conveniently sorted by topic. Therefore users are able to compare the selected countries to the Base Country within each single criterion. For this report the user may choose specific criteria which are conveniently sorted by topic.

## 10.1 Create Your Own Report – Selection Screen

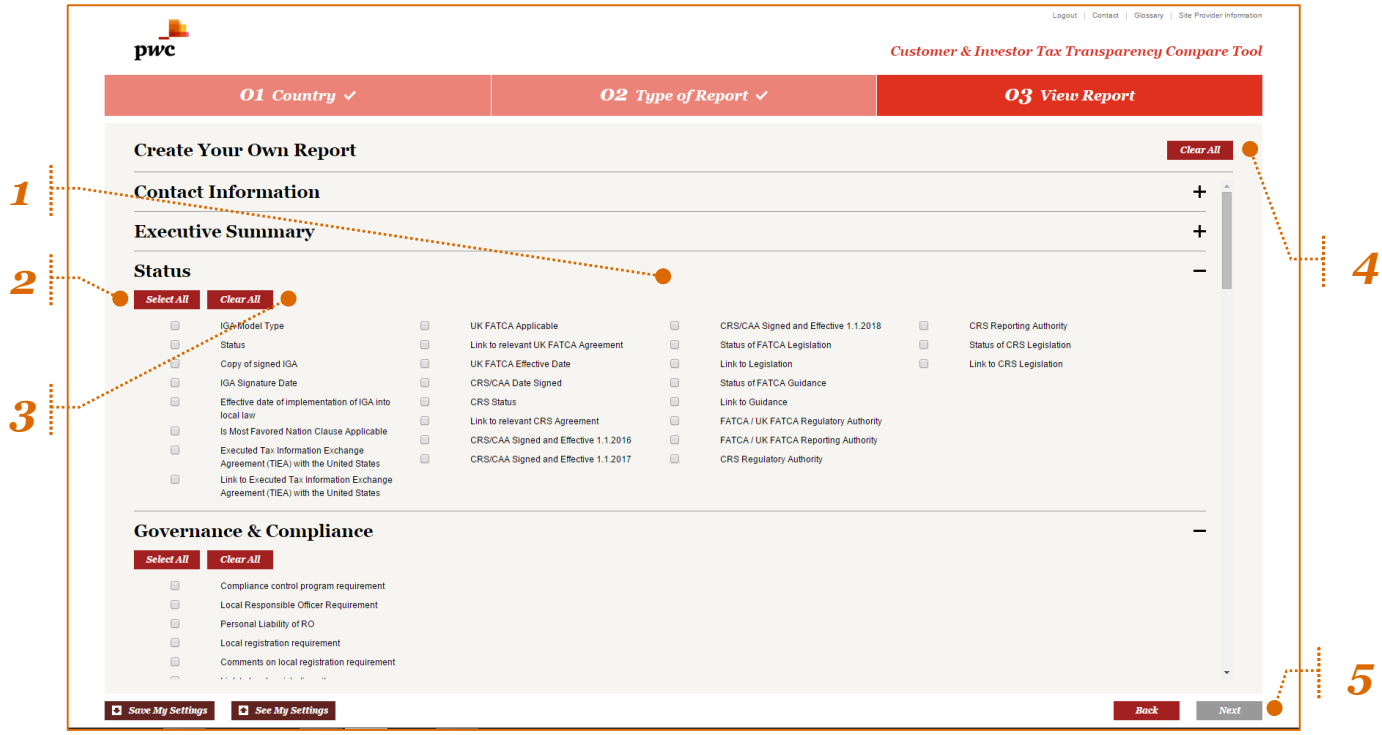


**Figure 243: Create Your Own Report Selection View**

### 10.1.1 Criteria Selection Area

Within the Criteria Selection Area the user may select the specific criteria to include in this unique report. These criteria serve as the building blocks of the user's comparison. In Figure 243 the user interface in the Criteria Selection Area is displayed. This interface is organized into 15 categories according to thematic areas such as Contact Information, Executive Summary, and Status. When clicking the toggle within the respective category section all the

available criteria within this category will be displayed. The user is free to select as many or as few criteria by checking the box adjacent to any criteria to be included within the user's own report.

The user's own report can be tailored precisely to particular user requirements. At this point the user will be able to compare the countries selected in the PwC CITT Compare Tool Customer Area (Step 01 Country Selection) to the Base Country within each single criterion.

### 10.1.2 Select All (within one category only)

Should the user want to select all criteria in one category, the Select All button in the upper left corner of the category should be clicked. Then all selectable criteria within this category will be indicated with a tick mark.

### 10.1.3 Clear All (within one category only)

Should the user want to remove the current selection in one category only, the Clear All button in the upper left corner of the category should be clicked. Then all tick marks set in this category will be removed.

### 10.1.4 Clear All (entire selection screen)

Should the user want to remove the current selection in all of the available categories, the Clear All button in the upper right corner of the Category Selection screen should be clicked. Then each tick mark set in any of the available categories will be removed.

### 10.1.5 Next

Clicking Next directs the user to the Tabular Comparison View. The following comparison includes all criteria chosen in the Criteria Selection Area as well as the countries selected in the PwC CITT Compare Tool Customer Area (Step 01 Country Selection). The user can only use the Next button after selecting one or more options from the Criteria Selection Area.

## 10.2 Create Your Own Report - Tabular Comparison View

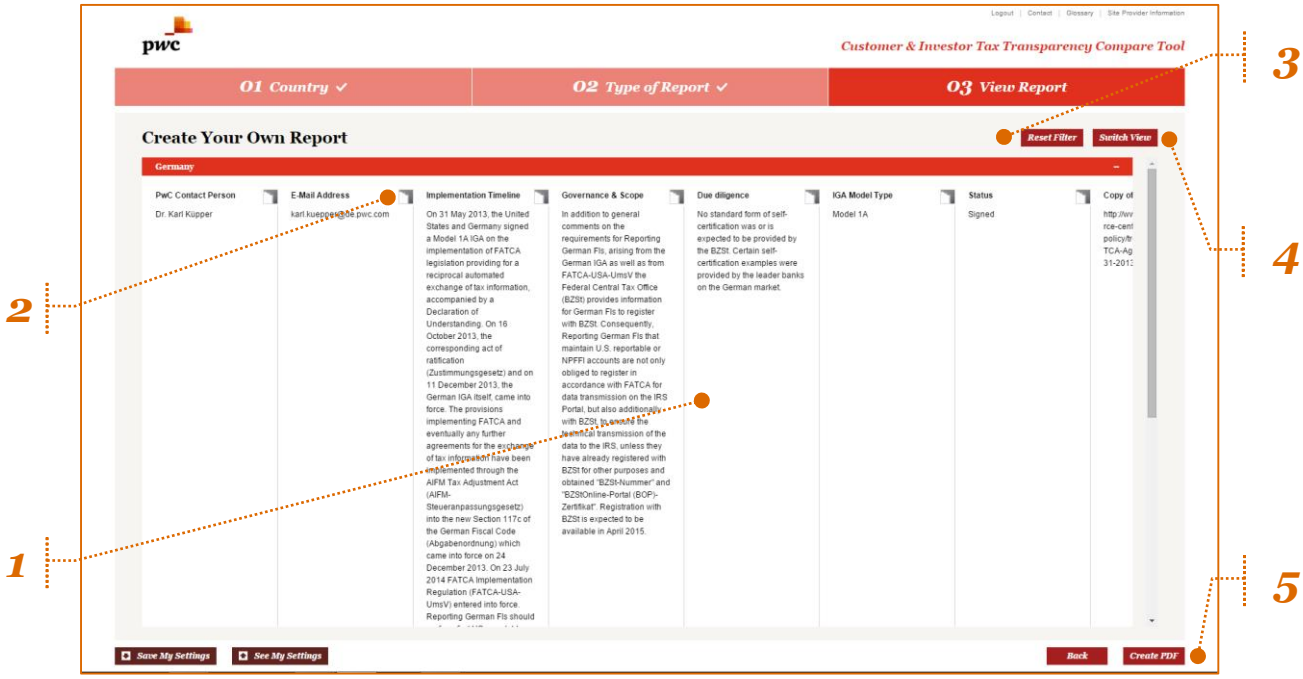


**Figure 254: Create Your Own Report Tabular Comparison View**

### 10.2.1 Tabular Comparison View - Content Area

The Tabular Comparison View is structured in columns and rows. Each of the countries that were selected in the PwC CITT Compare Tool Customer Area (Step 01 Country Selection) is displayed in a separate row. This view of Your Own Report provides the Base Country section already opened and the other selected countries' expandable sections closed.

The Base Country section can also be collapsed by clicking the minus sign on the right hand side of the country header (please note that in Figure 254 the Base Country is Germany).

The column structure entails all the categories that were selected in the Criteria Selection Area. At the top of each column a filter is available.

### 10.2.2 Filter Option

In the initial view the user may find it convenient to filter within columns and further target the comparison. Therefore, a filter button is available on the right hand side of each column header. In the initial view, the user can filter out specific items in each respective criteria column (see Figure 265).

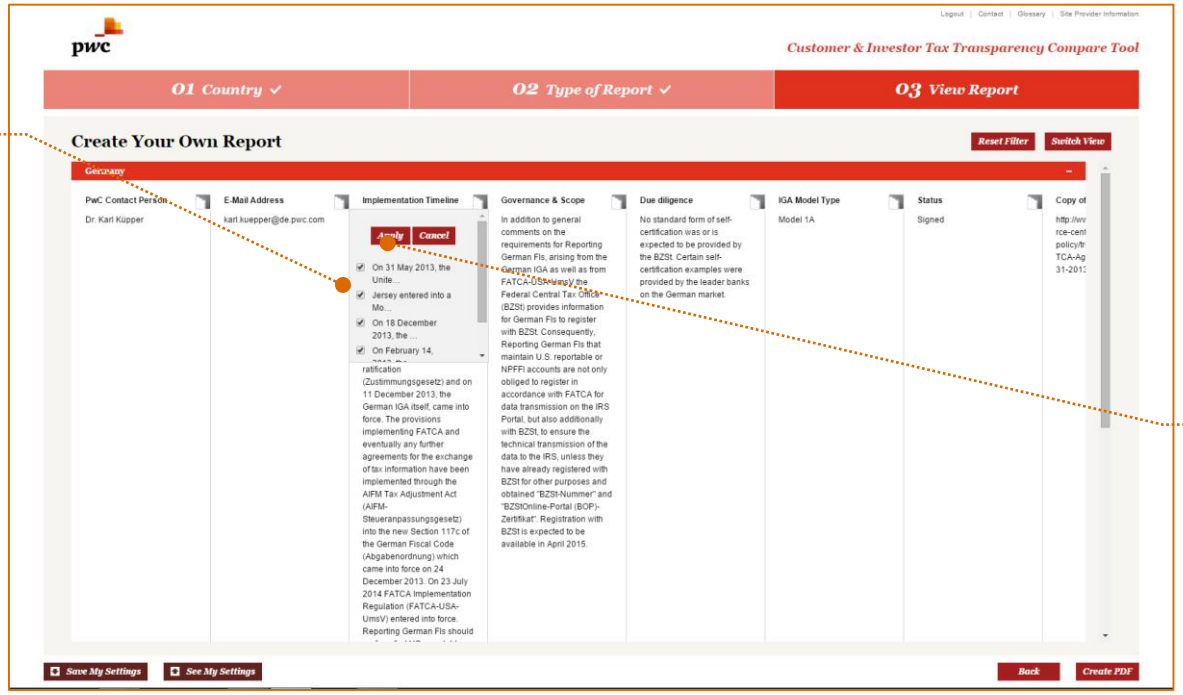


**Figure 265: Tabular Comparison View (Filter Option)**

### 10.2.2.1 *Choose reported items of interest*

If the user would prefer to not have all of the available items listed, he/she may choose those items to be included into the list by setting or removing tick marks within the filter.

### 10.2.2.2 *Apply*

After manually altering the selection of listed items, confirm the selection by clicking the Apply button at the top of the filter box.

## 10.2.3 *Reset Filter*

After having selected one or more filters within the Tabular Comparison View, the user may find it helpful to return to the initial state where no filters are set. In order to do so, simply click the Reset Filter button.

## 10.2.4 *Switch View*

Clicking the Switch View button interchanges columns and rows.

### 10.2.4.1 *Show/Hide Content*

Through the Show / Hide Content button in the upper right corner, users may open an overlay window (see Figure 276) containing the listed countries and criteria. By setting or removing tick marks, the user may change the list of presented countries and / or criteria.

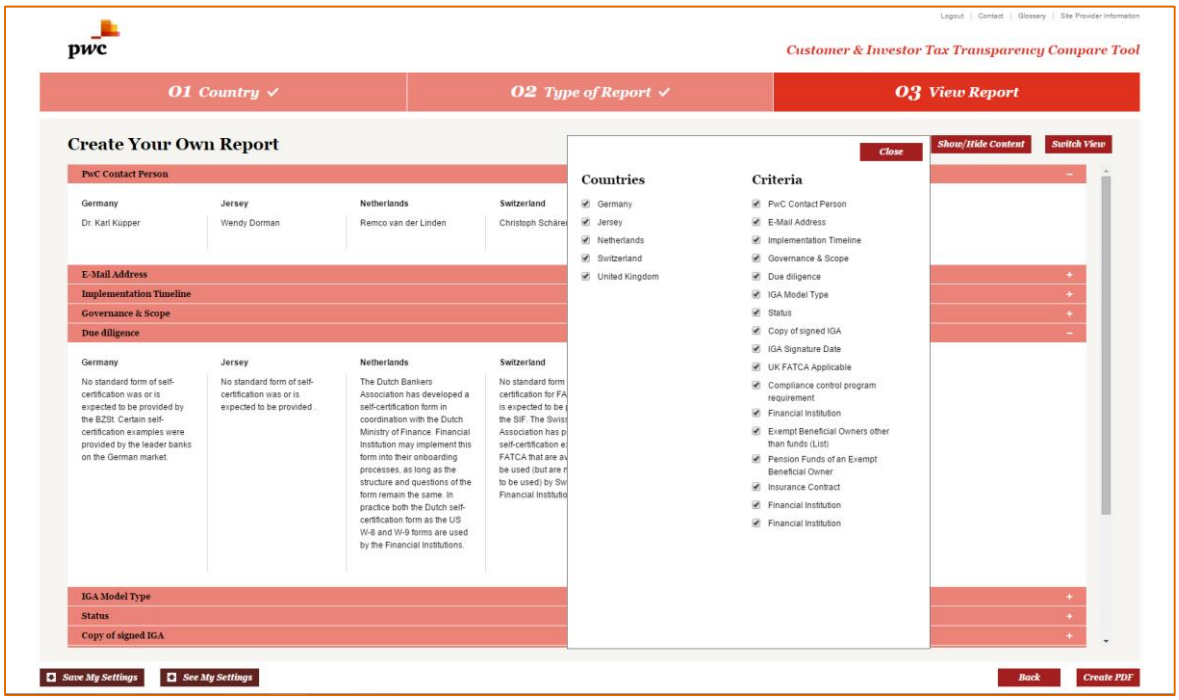


**Figure 276: Tabular Comparison View (Show / Hide Content)**

## 10.2.5 *Create PDF®*

Clicking this button automatically creates a PDF® file from the currently selected view. This Report will be saved as a PDF® file to the user's default download folder. The Microsoft Windows® default download folder is accessible via the path:

C:\Users\<UserName>\Downloads

Please note that the PDF® reports include the user's entire selection from the PwC CITT Compare Tool Customer Area (Step 01 Country Selection).

### 10.2.5.1 *Structure of the Status Overview as PDF® output*

The created PDF®-file is structured according to the selected countries, beginning with the Base Country. In each country's section Your Own Report also includes all the criteria selected in the Criteria Selection Area.

### 10.2.5.2 *Country View of the Status Overview as PDF® output*

As in the Tabular Comparison View (see Figure 254 Figure ), the PDF® report lists for each country information about all the selected and individual content selected in the previous steps.

**Create Your Own Report**

**Germany**

**PwC Contact Person**
Dr. Karl Küpper

**E-Mail Address**
karl.kuepper@de.pwc.com

**Implementation Timeline**
On 31 May 2013, the United States and Germany signed a Model 1A IGA on the implementation of FATCA legislation providing for a reciprocal automated exchange of tax information, accompanied by a Declaration of Understanding. On 16 October 2013, the corresponding act of ratification (Zustimmungsgesetz) and on 11 December 2013, the German IGA itself, came into force. The provisions implementing FATCA and eventually any further agreements for the exchange of tax information have been implemented through the AIFM Tax Adjustment Act (AIFM-Steueranpassungsgesetz) into the new Section 117c of the German Fiscal Code (Abgabenordnung) which came into force on 24 December 2013. On 23 July 2014 FATCA Implementation Regulation (FATCA-USA-UmsV) entered into force. Reporting German FIs should perform first US reportable account reporting by 31 July 2015. German tax authority did not refuse to use 1 January 2015 as a new entity account opening cut off date, as provided under the IRS Notice 2014-33. Further guidance is expected through the FATCA BMF - Schreiben. German industry associations have not released any additional guidance or implementation guidelines for its members. German market players expect that the German tax authority introduces further guidance through a BMF-Schreiben expected in the course of Spring 2015.

**Governance & Scope**
In addition to general comments on the requirements for Reporting German FIs, arising from the German IGA as well as from FATCA-USA-UmsV the Federal Central Tax Office (BZSt) provides information for German FIs to register with BZSt. Consequently, Reporting German FIs that maintain U.S. reportable or NPFFI accounts are not only obliged to register in accordance with FATCA for data transmission on the IRS Portal, but also additionally with BZSt, to ensure the technical transmission of the data to the IRS, unless they have already registered with BZSt for other purposes and obtained "BZSt-Nummer" and "BZStOnline-Portal (BOP)-Zertifikat". Registration with BZSt is expected to be available in April 2015.

**Due diligence**
No standard form of self-certification was or is expected to be provided by the BZSt. Certain self-certification examples were provided by the leader banks on the German market.

**IGA Model Type**
Model 1A

**Status**
Signed

**Copy of signed IGA**
http://www.treasury.gov/resource-c

Customer & Investor Tax Transparency Compare Tool/Create Your Own Report/2015-04-11 Page 2

**Create Your Own Report**

**Germany**

enter/tax-policy/treaties/Documents /FATCA-Agreement-Germany-5-31-2013.pdf

the occurrence of a specified contingency involving mortality, morbidity, accident, liability, or property risk.

**IGA Signature Date**
31.05.13

**Financial Institution**
N/A

**Figure 287 : Tabular Comparison View as PDF® output (Example Country)**

Within the section Create Your Own Report the user will be able to select the specific criteria to be compared through the Create Your Own Report functionality. In this case, the user is free to select

from nearly 200 criteria along various categories, e.g. Governance & Compliance, Scope, Due Diligence, Reporting and Withholding. These criteria are categorized for easy navigating.

# 11 Terms

Please be advised of the following terms (the "Terms") regarding this user guide (this "User Guide"):

All information in this User Guide is subject to change at any time without notice and is provided for convenience purposes only. PwC Germany reserves the right to modify or revise this User Guide in its sole discretion and at any time.

The user agrees to be bound by any modifications and/or revisions. Contact the PwC Support Team for up-to-date information.

No PwC firm warrants the accuracy or completeness of the information provided by or throughout this User Guide.